



*Reports of Independent Auditors and
Financial Statements with
Supplementary Information*

Kidango, Inc.

*June 30, 2020 with
Comparative Totals for the Year Ended June 30, 2019*



MOSSADAMS

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Report of Independent Auditors

The Board of Directors
Kidango, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Kidango, Inc., which comprise the statement of financial position, as of June 30, 2020, and the related statements of activities and cash flows for the year then ended, and the related notes the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kidango, Inc., as of June 30, 2020, 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.

Other Matters

Supplementary 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 the Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; combining statement of financial position, combining statement of revenue and expenditures and changes in net assets, combining statement of activities – operating programs; the supplemental information for the California Department of Education (CDE) presented on pages 34 to 170 as required by the *CDE Audit Guide* issued by the California Department of Education; and the supplemental information for the County of Alameda grants are presented for purposes of additional analysis and are 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 supplementary information is fairly presented, in all material respects, in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited Kidango, Inc.'s 2019 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 14, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, is consistent in all material respects with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2021, on our consideration of Kidango, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to 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.

Moss Adams LLP

San Francisco, California
February 2, 2021

Financial Statements

Kidango, Inc.
Statement of Financial Position
June 30, 2020 (with comparative totals for 2019)

	Without Donor Restrictions	With Donor Restrictions	Total June 30, 2020	Total June 30, 2019
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 1,163,122	\$ 709,513	\$ 1,872,635	\$ 2,565,603
Short-term investments	5,322,743	-	5,322,743	4,084,078
Grants and contributions receivable, net	4,923,424	-	4,923,424	5,519,213
Accounts receivable, net of allowance of \$213,018 and \$191,150, respectively	186,347	-	186,347	124,218
Receivable from related entities	103,462	-	103,462	183,115
Prepaid expenses	436,717	-	436,717	285,980
Total current assets	12,135,815	709,513	12,845,328	12,762,207
NET PROPERTY, EQUIPMENT, AND LEASEHOLD IMPROVEMENTS	7,892,134	-	7,892,134	8,254,772
DEPOSITS	170,662	-	170,662	145,885
TOTAL ASSETS	\$ 20,198,611	\$ 709,513	\$ 20,908,124	\$ 21,162,864
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Current portion – capital lease	\$ 8,677	\$ -	\$ 8,677	\$ 11,786
Current portion – mortgage payable	183,101	-	183,101	175,933
Accounts payable and accrued expenses	3,692,892	-	3,692,892	3,569,638
Due to funder	253,638	-	253,638	168,802
CDE reserve	3,293,963	-	3,293,963	3,730,093
Total current liabilities	7,432,271	-	7,432,271	7,656,252
OBLIGATION UNDER CAPITAL LEASE	-	-	-	8,678
MORTGAGE PAYABLE	791,936	-	791,936	974,883
TOTAL LIABILITIES	8,224,207	-	8,224,207	8,639,813
NET ASSETS				
Without donor restrictions				
Undesignated	6,829,999	-	6,829,999	6,620,262
Designated by the Board - Equipment Fund	5,144,405	-	5,144,405	5,232,205
With donor restrictions	-	709,513	709,513	670,584
TOTAL NET ASSETS	11,974,404	709,513	12,683,917	12,523,051
TOTAL LIABILITIES AND NET ASSETS	\$ 20,198,611	\$ 709,513	\$ 20,908,124	\$ 21,162,864

Kidango, Inc.
Statement of Activities
Year Ended June 30, 2020 (with comparative totals for 2019)

	Without Donor Restrictions	With Donor Restrictions	Total June 30, 2020	Total June 30, 2019
REVENUES, GAINS, AND OTHER SUPPORT				
Grants and contracts	\$ 43,704,926	\$ 343,855	\$ 44,048,781	\$ 40,779,800
Donations and contributions	978,700	291,048	1,269,748	843,400
Parent fees	1,880,715	-	1,880,715	2,312,220
Other earned income	931,111	-	931,111	1,276,476
Cash and investment income:				
Realized/unrealized gain in investments, net	132,422	-	132,422	54,912
Interest and dividends, net	134,544	-	134,544	104,271
Net assets released from donor restrictions	595,974	(595,974)	-	-
Total revenues, gains, and other support	48,358,392	38,929	48,397,321	45,371,079
EXPENSES				
General and administration	991,069	-	991,069	1,159,942
Operating programs:				
California Department of Education programs	32,925,681	-	32,925,681	30,788,963
School district grants	3,752,222	-	3,752,222	1,990,946
Subsidiary programs	1,047,924	-	1,047,924	1,021,073
Mental health and development services	3,475,172	-	3,475,172	4,041,402
Voucher programs	348,922	-	348,922	359,845
Head Start support services	3,989,889	-	3,989,889	4,263,009
Courthouse	142,612	-	142,612	268,148
Other programs	1,207,323	-	1,207,323	1,373,690
Total expenses	47,880,814	-	47,880,814	45,267,018
CHANGE IN NET ASSETS BEFORE DEPRECIATION AND OTHER NONOPERATING CHANGES	477,578	38,929	516,507	104,061
NON-OPERATING REVENUE (EXPENSES)				
Gain (loss) on disposal of assets	12,896	-	12,896	(17,481)
Depreciation expense and amortization	(280,738)	-	(280,738)	(285,713)
Additions/deletions to equipment fund:				
Additions to equipment fund	450,827	-	450,827	729,679
Deletions to equipment fund	(538,626)	-	(538,626)	(504,968)
Total non-operating (expenses) revenue	(355,641)	-	(355,641)	(78,483)
CHANGE IN NET ASSETS	121,937	38,929	160,866	25,578
NET ASSETS, beginning of year	11,852,467	670,584	12,523,051	12,497,473
NET ASSETS, end of year	\$ 11,974,404	\$ 709,513	\$ 12,683,917	\$ 12,523,051

See accompanying notes.

Kidango, Inc.
Statements of Cash Flows
Year Ended June 30, 2020 (with comparative totals for 2019)

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 160,866	\$ 25,578
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation expense and amortization	280,738	285,713
Depreciation charged to equipment fund	538,626	504,968
Net realized/unrealized gain on investments	(132,421)	(54,912)
Net investment income	(84,589)	(28,527)
Change in allowance for accounts receivable	21,868	19,094
(Gain) loss on disposal of assets	(12,896)	17,481
Change in assets and liabilities:		
Accounts receivable	(83,997)	214,688
Grants and contributions receivable	595,789	(1,572,054)
Receivable from related parties	79,653	(97,146)
Prepaid expense and other	(150,737)	(64,576)
Deposits	(24,777)	(21,382)
Accounts payable and accrued expenses	123,254	51,372
Due to funder	84,836	6,253
CDE reserve	(436,130)	359,246
Net cash provided (used in) by operating activities	960,083	(354,204)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property, equipment, and leasehold improvements	(456,726)	(753,521)
Proceeds on disposal of assets	12,896	20,211
Purchase of investments	(1,021,655)	(4,000,000)
Net cash used in investing activities	(1,465,485)	(4,733,310)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on mortgage	(175,779)	(169,012)
Payments on capital lease	(11,787)	(11,394)
Net cash used in financing activities	(187,566)	(180,406)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(692,968)	(5,267,920)
CASH AND CASH EQUIVALENTS, beginning of year	2,565,603	7,833,523
CASH AND CASH EQUIVALENTS, end of year	\$ 1,872,635	\$ 2,565,603
Supplemental cash flow information:		
Cash paid for interest	\$ 44,788	\$ 52,897

NOTE 1 – GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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.

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 – 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 that are not subject to donor-imposed stipulations.

Kidango, Inc.

Notes to Financial Statements

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 the use of which the Agency is limited by donor imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Agency pursuant to those stipulations. When the purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported as net assets released from restrictions. At June 30, 2020 and 2019, there were \$709,513 and \$670,584 of net assets with donor restrictions, respectively.

Fair value measurements – The Agency determines the fair value of assets and liabilities consistent with a fair value framework that establishes a hierarchy for measuring fair value and requires disclosures about the use of fair value measurements.

Fair value measurement reporting provides a consistent definition of fair value that focuses on an exit price, which is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurement reporting also prioritizes the use of market-based information over entity-specific information and establishes a three-level hierarchy for fair value measurements based on the nature of inputs used in the valuation of an asset or liability as of the measurement date.

The three-level hierarchy for fair value measurements is defined as follows:

Level 1 –Quoted prices in active markets for identical assets or liabilities.

Level 2 –Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 –Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

In certain cases, inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, an investment's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. The Agency's assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment and considers factors specific to the investment.

Cash and cash equivalents – The carrying amount reported in the statement of financial position for cash and cash equivalents approximates its fair value.

Accounts receivable – The carrying amount of accounts receivable is shown net of the related allowance for doubtful accounts. The allowance account is estimated by management based on a percentage of the balances greater than 120 days in the receivable aging report.

Grants and contributions receivable – The carrying amounts of grants and contributions receivable in the statement of financial position approximates fair value.

Mortgage payable – The carrying value of the Agency's debt approximates fair value because of the variable nature of market interest rates.

Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, net assets, and revenue and expenses for the reporting period. Actual results could differ from those estimates.

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.

Concentration of credit risk – 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, 2020 and 2019, were approximately \$1,815,000 and \$2,566,000, respectively.

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, 2020 and 2019, investments that were uninsured totaled approximately \$5,072,000 and \$3,584,000, respectively.

Concentration of revenue sources – During the years ended June 30, 2020 and 2019, the Agency had one major revenue source, CDE, which accounted for approximately 66% and 68%, respectively, of the total revenue of the Agency.

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 their use, regardless of liquidity or the maturity dates of investments.

Property, equipment, and leasehold improvements – As further discussed in Note 6, 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.

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.

Kidango, Inc.

Notes to Financial Statements

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, 2020 and 2019, of \$1,410,295 and \$937,086, respectively, is included in accounts payable and accrued expenses on the statements 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.

Revenue recognition – Contributions and unconditional grants are recognized as support and revenues when they are received or unconditionally pledged. These contributions are shown as restricted support and revenues if they are subject to time or donor restrictions. 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 when a stipulated time restriction ends, purpose restriction is accomplished, or both. However, contributions and grants with donor restrictions are reported as support and revenues without donor restrictions if the restriction is met in the same year that the gift is received.

Conditional contributions are not recorded as support and revenues until the conditions are met. Payments classified as exchange transactions (reciprocal transfers between two entities in which goods and services of equal value is exchanged) are not recorded as other support and revenue until allowable expenditures are incurred.

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, 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.

Presentation of functional expenses – The statement of activities contains information about the costs associated with the Agency's services and how it uses its resources. This results in the expenses being reported by the Agency's major programs after administrative costs have been allocated. The expenses of the Agency as shown by their functional and natural classification are as follows for the year ended June 30, 2020:

	Program Services	Management and General	Total
Salaries	\$ 24,412,294	\$ 3,370,139	\$ 27,782,433
Employee benefits	5,566,592	1,044,484	6,611,076
Books and supplies	2,126,344	260,512	2,386,856
Other operating	8,824,403	1,813,286	10,637,689
Capital expenditures	286,297	131,675	417,972
Depreciation and interest	617,071	247,081	864,152
	<u>\$ 41,833,001</u>	<u>\$ 6,867,177</u>	<u>\$ 48,700,178</u>

Kidango, Inc.
Notes to Financial Statements

The expenses of the Agency as shown by their functional and natural classification are as follows for the year ended June 30, 2019:

	Program Services	Management and General	Total
Salaries	\$ 22,428,809	\$ 2,876,074	\$ 25,304,883
Employee benefits	4,839,957	841,241	5,681,198
Books and supplies	2,577,639	18,475	2,596,114
Other operating	8,700,739	1,829,049	10,529,788
Capital expenditures	531,680	129,752	661,432
Depreciation and interest	1,037,483	246,802	1,284,285
	<u>\$ 40,116,307</u>	<u>\$ 5,941,393</u>	<u>\$ 46,057,700</u>

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

Income taxes – The Agency is exempt from federal and state income tax under Section 501(c)(3) of the Internal Revenue Code, and Section 23701d of the State of California Revenue and Taxation Code.

Generally accepted accounting principles provide accounting guidance about positions taken by an organization in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken by the Agency in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination. The Agency's returns are subject to examination by federal and state taxing authorities, generally for three and four years, respectively, after they are filed.

Summarized financial information for 2019 – 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 generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended June 30, 2019, from which the information was derived.

New accounting pronouncements – In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standard Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*. As compared to existing guidance on revenue recognition, ASU 2014-09 will significantly enhance comparability of revenue recognition practices across entities, industries, jurisdictions, and capital markets. The largely principles-based guidance in ASU 2014-09 will provide a framework for addressing revenue recognition issues comprehensively for entities that apply U.S. Generally Accepted Accounting Principles (GAAP) in addition to those entities that apply International Financial Reporting Standards. The guidance in ASU 2014-09 also improves U.S. GAAP by reducing the number of requirements to which an entity must consider in recognizing revenue, as well as requires improved disclosures to help users of financial statements better understand the nature, amount, timing, and uncertainty of revenue that is recognized. The effective date of ASU 2014-09 was deferred for the Agency by ASU 2020-05, *Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842): Effective Dates for Certain Entities*, to fiscal years beginning after December 15, 2019. Management is currently evaluating the impact of the provisions of these ASUs on its financial statements.

Kidango, Inc.

Notes to Financial Statements

In June 2018, the FASB issued ASU No. 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurements* (“ASU 2018-13”), which eliminates, add, and modifies certain disclosure requirements for fair value measurements. ASU 2018-13 is effective for the Agency for fiscal year ending June 30, 2021, and is permitted to early adopt either the entire standard or only the provisions that eliminate or modify requirements. Management is currently evaluating the impact of the provisions of ASU 2018-13 on the financial statements.

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*, 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. The effective date of ASU 2016-02 was deferred for the Agency by ASU 2020-05, *Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842): Effective Dates for Certain Entities*, to fiscal years beginning after December 15, 2021. Management is currently evaluating the impact of the provisions of these ASUs on the financial statements.

In September 2020, the FASB issued ASU 2020-07, *Not-For-Profit Entities (Topic 958): Presentation and Disclosures by Not-For-Profit Entities for Contributed Nonfinancial Assets*, which increases the transparency of contributed nonfinancial assets for not-for-profit organizations through enhancements to presentation and disclosure. The update addresses certain stakeholders’ concerns about the lack of transparency about the measurement of contributed nonfinancial assets recognized by not-for-profit organizations, as well as the amount of those contributions used in a not-for-profit organization’s programs and other activities. ASU 2020-07 is effective for the Agency for fiscal year beginning after June 15, 2021. Management is currently evaluating the impact of the provisions of ASU 2020-07 on the financial statements.

Recently adopted accounting pronouncements – In June 2018, the FASB issued ASU No. 2018-08, *Not-For-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (“ASU 2018-08”), which clarifies and improves the scope and accounting guidance around contributions of cash and other assets received and made by not-for-profit organizations and business enterprises. ASU 2018-08 is effective for the Agency for fiscal year ending June 30, 2020. The Agency adopted this for the year ended June 30, 2020. The adoption of ASU 2018-08 did not have a material impact on the Agency’s financial statements.

In January 2016, the FASB issued ASU No. 2016-01, *Financial Instruments – Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities* (“ASU 2016-01”), which enhances the reporting model for financial instruments to provide users of financial statements with more decision-useful information. The update addresses certain aspects of recognition, measurement, presentation, and disclosure of financial instruments. ASU 2016-01 is effective for the Agency for fiscal year beginning after December 15, 2018. The Agency adopted this for the year ended June 30, 2020. The adoption of ASU 2016-01 did not have a material impact on the Agency’s financial statements.

In November 2016, the FASB issued ASU No. 2016-18, *Statement of Cash Flows (Topic 230): Restricted Cash* (ASU 2016-18), which requires the statements of cash flows to explain the change during the period in the total cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. The Agency has adopted the standard as of July 1, 2019, and has adjusted the presentation in the financial statements accordingly.

NOTE 2 – INVESTMENTS AND INVESTMENT RETURNS

Investments consist of the following at June 30, 2020 and 2019:

	2020	2019
Cash and cash equivalents	\$ 167,884	\$ 445,534
Fixed income	2,933,391	2,040,331
Equities	2,221,468	1,108,182
Mutual funds	-	490,031
	<u>\$ 5,322,743</u>	<u>\$ 4,084,078</u>

Investment return for the years ended June 30, 2020 and 2019, consists of the following:

	2020	2019
Interest and dividend income	\$ 118,562	\$ 35,325
Investment fees	(33,973)	(6,798)
Unrealized gain on investments	132,422	54,912
	<u>\$ 217,011</u>	<u>\$ 83,439</u>

All investment return, net of investment expenses is classified as without donor restrictions and is included in investment income in the statements of activities.

NOTE 3 – FAIR VALUE MEASUREMENTS

The following table represents the Agency's fair value hierarchy for its financial assets measured at fair value on a recurring basis as of June 30, 2020 and 2019:

	Level 1	Level 2	Level 3	Total
June 30, 2020				
Cash and cash equivalents	\$ 167,884	\$ -	\$ -	\$ 167,884
Fixed income	-	2,933,391	-	2,933,391
Equities	2,221,468	-	-	2,221,468
	<u>\$ 2,389,352</u>	<u>\$ 2,933,391</u>	<u>\$ -</u>	<u>\$ 5,322,743</u>
June 30, 2019				
Cash and cash equivalents	\$ 445,534	\$ -	\$ -	\$ 445,534
Fixed income	-	2,040,331	-	2,040,331
Equities	1,108,182	-	-	1,108,182
Mutual funds	490,031	-	-	490,031
	<u>\$ 2,043,747</u>	<u>\$ 2,040,331</u>	<u>\$ -</u>	<u>\$ 4,084,078</u>

Kidango, Inc.

Notes to Financial Statements

NOTE 4 – 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 the use of which by the Agency is limited by donor imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Agency pursuant to those stipulations. At June 30, 2020 and 2019, respectively, the net assets with donor restrictions of the Agency consisted of the following:

	2020	2019
Foundation support	\$ 250,286	\$ 280,811
First Five programs	394,554	383,398
Other	64,673	6,375
	<u>\$ 709,513</u>	<u>\$ 670,584</u>

NOTE 5 – NET ASSETS RELEASED FROM DONOR RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors. For the years ended June 30, 2020 and 2019, respectively, net assets released from donor restrictions were:

	2020	2019
Foundation support	\$ 240,525	\$ 196,247
County First Five programs	332,699	315,167
Other	22,750	3,000
	<u>\$ 595,974</u>	<u>\$ 514,414</u>

When the purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported as net assets released from restrictions.

NOTE 6 – PROPERTY, EQUIPMENT, AND LEASEHOLD IMPROVEMENTS

As of June 30, 2020 and 2019, respectively, the property, equipment, and leasehold improvements account consisted of the following:

	<u>Useful life</u>	<u>2020</u>	<u>2019</u>
Building	40	\$ 2,249,394	\$ 2,249,394
Building improvements	10 to 15	3,086,280	3,065,859
Portable buildings	20	2,984,658	2,984,658
Leasehold improvements	10 to 15	3,810,619	3,759,439
Equipment	3 to 5	1,642,121	1,317,175
Vehicles	5	630,856	607,074
Land	N/A	<u>797,000</u>	<u>797,000</u>
		15,200,928	14,780,599
Accumulated depreciation and amortization		<u>(7,308,794)</u>	<u>(6,525,827)</u>
Total property and equipment		<u><u>\$ 7,892,134</u></u>	<u><u>\$ 8,254,772</u></u>

Total depreciation expense for the years ended June 30, 2020 and 2019, was \$819,364 and \$790,681, respectively.

NOTE 7 – MORTGAGE PAYABLE

At June 30, 2020, the long-term debt of the Agency consisted of the following:

	<u>2020</u>	<u>2019</u>
Mortgage payable to bank, secured by deed of trust. Interest at 4.00% and principal are payable in monthly installments of approximately \$18,230. The note matures in May 2025.	\$ 975,037	\$ 1,150,816
Less current portion	<u>183,101</u>	<u>175,933</u>
Long-term mortgage payable	<u><u>\$ 791,936</u></u>	<u><u>\$ 974,883</u></u>

Future principal maturities on the mortgage payable is as follows:

<u>Year Ending June 30,</u>	
2021	\$ 183,101
2022	190,560
2023	198,324
2024	206,404
2025	<u>196,648</u>
	<u><u>\$ 975,037</u></u>

NOTE 8 – CDE RESERVE ACCOUNT

Child development contractors with the CDE are allowed, with prior CDE approval, to maintain a reserve account from earned but unexpended child development contract funds. 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 reserve account balance at June 30, 2020 and 2019, was \$3,293,963 and \$3,730,093, respectively, which is recorded as an asset in the cash account. Also, upon termination of all child development contracts with CDE, the Agency would have to return the reserve funds to CDE, so the reserve account is recorded as a liability in the amount of \$3,293,963 and \$3,730,093, at June 30, 2020 and 2019, respectively.

NOTE 9 – NUTRITION PROGRAM

The Agency had a nutrition agreement with the CDE for Child and Adult Care Food Programs, as reported in the schedule of expenditures of federal and state awards. However, no nutrition audit report schedules are included in the audit because (1) the audit disclosed no nutrition overpayments, underpayments, or program findings; (2) the contractor did not request reimbursement of audit costs; and (3) the audit is not a program-specific nutrition audit.

NOTE 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 years ended June 30, 2020 and 2019, the Agency made no payments to the retirement plan.

NOTE 11 – 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.

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.

NOTE 12 – AFFILIATED ORGANIZATIONS

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

A summary of CFS financial data follows for the year ended June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Total assets	\$ 266,309	\$ 344,386
Total liabilities	<u>117,872</u>	<u>196,949</u>
Total ending net assets	<u>\$ 148,437</u>	<u>\$ 147,437</u>
Total revenue and support	\$ 1,067,690	\$ 1,036,303
Total expenses	<u>1,066,690</u>	<u>1,036,250</u>
Change in net assets	<u>\$ 1,000</u>	<u>\$ 53</u>

NOTE 13 – SUBCONTRACT AGREEMENT

The Agency entered into multiple subcontract agreements to operate general center childcare programs and state preschool programs for the fiscal years ended June 30, 2020 and 2019. These subcontracts are included in the schedule of expenditures of federal and state awards and the supplemental reporting requirements of the CDE in this audit report.

Kidango, Inc.

Notes to Financial Statements

The Agency received the following CDE contract funds under subcontract agreements at June 30, 2020 and 2019:

	2020	2019
School Districts:		
New Haven Unified School District	\$ 2,623,232	\$ 2,546,125
San Lorenzo Unified School District	225,604	218,984
East Side Union High School District	2,498,604	-
Subsidiary Program:		
Community Family Services	1,056,523	1,023,497
	<u>\$ 6,403,963</u>	<u>\$ 3,788,606</u>

To further assist these programs, the Agency provided \$128,563 and \$90,621 under its Child Care Food Program Agreement No. 01-1904-1A with the CDE for the years ended June 30, 2020 and 2019, respectively. Revenue of \$128,563 and \$90,621 were reported as restricted income for the years ended June 30, 2020 and 2019, respectively. Related expenses of \$128,563 and \$90,621 were reported as reimbursable expenses for the years ended June 30, 2020 and 2019, respectively.

NOTE 14 – COMMITMENTS AND CONTINGENCIES

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

Year Ending June 30,

2021	\$ 1,288,003
2022	1,337,252
2023	1,360,501
2024	1,384,818
2025	1,410,351
	<u>\$ 6,780,925</u>

Total rent expense for the years ended June 30, 2020 and 2019, was \$1,066,247 and \$846,933, respectively.

Contingencies – 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. Management is of the opinion that the Agency has complied with the terms of all grants.

COVID-19 pandemic – In March 2020, the World Health Organization declared the novel coronavirus (“COVID-19”) a global pandemic and recommended containment and mitigation measures worldwide. The related adverse public health developments, including orders to shelter-in-place, travel restrictions, and mandated business closures, have adversely affected workforces, organizations, their clients, economies, and financial markets globally, leading to increased market volatility and disruptions in normal business operations, including the Agency’s operations.

NOTE 15– LIQUIDITY AND AVAILABILITY

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. The following table reflects the Agency's financial assets as of June 30, 2020:

Financial assets	
Cash and cash equivalents	\$ 1,872,635
Short-term investments	5,322,743
Grants and contributions receivable	4,923,424
Accounts receivable, net of allowance	186,347
Receivable from related entities	<u>103,462</u>
Total financial assets at June 30, 2020	12,408,611
Less assets unavailable for general expenditures within one year	
CDE reserve	<u>3,293,963</u>
Total financial assets available to meet cash needs for general expenditure within one year	<u><u>\$ 9,114,648</u></u>

The following table reflects the Agency's financial assets as of June 30, 2019:

Financial assets	
Cash and cash equivalents	\$ 2,565,603
Short-term investments	4,084,078
Grants and contributions receivable	5,519,213
Accounts receivable, net of allowance	124,218
Receivable from related entities	<u>183,115</u>
Total financial assets at June 30, 2019	12,476,227
Less assets unavailable for general expenditures within one year	
CDE reserve	<u>3,730,093</u>
Total financial assets available to meet cash needs for general expenditure within one year	<u><u>\$ 8,746,134</u></u>

Kidango, Inc.

Notes to Financial Statements

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.

NOTE 16 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date but before the financial statements are available to be issued. The Agency recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of financial position including estimates inherent in the process of preparing financial statements. The Agency's financial statements do not recognize subsequent events that provide additional evidence about conditions that did not exist at the date of the statement of financial position but arose after the statement of financial position date before the financial statements were available to be issued.

The Agency has evaluated subsequent events through February 2, 2021, which is the date the financial statements were available to be issued.

Supplementary Information

Kidango, Inc.
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2020

Grantor / Pass-Through Grantor / or Program Title	Federal Assistance Listing Number	Entity Identifying Number	Grant Award Amount			Expenditures		
			Federal	State	Total	Federal	State	Total
U.S. Department of Health & Human Services:								
Pass-Through Program From:								
California Department of Education-								
General Child Care Center Pilot-SCC	93.596	CCTR - 9009	\$ 462,546.00	\$ -	\$ 462,546.00	\$ 462,546.00	\$ -	\$ 462,546.00
General Child Care Center Pilot-SCC	93.575	CCTR - 9009	212,676	-	212,676	212,676	-	212,676
General Child Care Center Pilot-SCC	--	CCTR - 9009	-	2,521,611	2,521,611	-	2,521,611	2,521,611
General Child Care Center Pilot-Alameda	93.596	CCTR - 9008	876,138		876,138	876,138	-	876,138
General Child Care Center Pilot-Alameda	93.575	CCTR - 9008	402,755		402,755	402,755	-	402,755
General Child Care Center Pilot-Alameda	--	CCTR - 9008	-	4,310,713	4,310,713	-	4,310,713	4,310,713
General Child Care Center-Contra Costa	93.596	CCTR - 9007	28,089		28,089	28,089	-	28,089
General Child Care Center-Contra Costa	93.575	CCTR - 9007	12,911		12,911	12,911	-	12,911
General Child Care Center-Contra Costa	--	CCTR - 9007	-	68,783	68,783	-	68,783	68,783
Family Child Care Homes	93.596	CFCC - 9000	54,662		54,662	54,495	-	54,495
Family Child Care Homes	93.575	CFCC - 9000	25,128		25,128	25,051	-	25,051
Family Child Care Homes	--	CFCC - 9000	-	601,152	601,152	-	599,311	599,311
California State Preschool Pilot-SCC	93.596	CSPP - 9016	-	-	-	-	-	-
California State Preschool Pilot-SCC	93.575	CSPP - 9016	-	-	-	-	-	-
California State Preschool Pilot-SCC	--	CSPP - 9016	-	8,899,387	8,899,387	-	8,076,926	8,076,926
California State Preschool Pilot-Alameda	93.596	CSPP - 9015	-	-	-	-	-	-
California State Preschool Pilot-Alameda	93.575	CSPP - 9015	-	-	-	-	-	-
California State Preschool Pilot-Alameda	--	CSPP - 9015	-	10,838,927	10,838,927	-	10,838,927	10,838,927
California State Preschool-Contra Costa	93.596	CSPP - 9014	-	-	-	-	-	-
California State Preschool-Contra Costa	93.575	CSPP - 9014	-	-	-	-	-	-
California State Preschool-Contra Costa	--	CSPP - 9014	-	1,508,662	1,508,662	-	1,508,662	1,508,662
New Haven Unified School District-								
California State Preschool	--	CSPP - 9019	-	2,623,232	2,623,232	-	2,623,232	2,623,232
San Lorenzo Unified School District-								
California State Preschool	--	CSPP - 9022	-	225,604	225,604	-	225,604	225,604
East Side Union High School District-								
General Child Care Center Pilot	93.596	CCTR - 9261	300,118	-	300,118	125,146	-	125,146
General Child Care Center Pilot	93.575	CCTR - 9261	137,993	-	137,993	57,542	-	57,542
General Child Care Center Pilot	--	CCTR - 9261		1,197,856	1,197,856	-	499,494	499,494
California State Preschool	--	CSPP - 9561	-	862,637	862,637	-	223,402	223,402
Fremont Unified School District-								
Cal-Safe	--		-	-	-	-	-	-
Community Family Services, Inc.-								
Family Child Care Homes	93.596	CFCC - 9022	250,996	-	250,996	246,632	-	246,632
Family Child Care Homes	93.575	CFCC - 9022	115,381	-	115,381	113,375	-	113,375
Family Child Care Homes	--	CFCC - 9022	-	690,146	690,146	-	678,146	678,146
Subtotal CCDF Cluster Program:			\$ 2,879,393	\$ 34,348,710	\$ 37,228,103	\$ 2,617,356	\$ 32,174,811	\$ 34,792,167

Kidango, Inc.
Schedule of Expenditures of Federal and State Awards (Continued)
Year Ended June 30, 2020

Grantor / Pass Through Grantor / or Program Title	Federal Assistance Listing Number	Entity Identifying Number	Grant Award Amount			Expenditures		
			Federal	State	Total	Federal	State	Total
Child, Family & Community Services, Inc.-								
Early Head Start	93.600	3/1/19 - 2/29/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Head Start	93.600	3/1/19 - 2/29/20	352,517	-	352,517	173,545	-	173,545
Early Head Start	93.600	3/1/20 - 2/28/21	-	-	-	10,188	-	10,188
Head Start	93.600	3/1/20 - 2/28/21	352,517	-	352,517	91,674	-	91,674
Community Assoc. for Preschool Education-								
Early Head Start	93.600	3/1/20 - 2/28/21	412,800	-	412,800	137,600	-	137,600
Early Head Start	93.600	3/1/19 - 2/29/20	412,800	-	412,800	274,340	-	274,340
Office of Head Start								
Early Head Start	93.600	09HP000106-03-01	1,961,647	-	1,961,647	1,608,823	-	1,608,823
Early Head Start	93.600	09HP000106-02-00	1,824,662	-	1,824,662	56,883	-	56,883
Santa Clara County Office of Education-								
Head Start	93.600	20-0248	740,467	-	740,467	670,812	-	670,812
Early Head Start	93.600	20-0248	267,000	-	267,000	262,200	-	262,200
YMCA of the Central of Bay Area/ECE								
Head Start	93.600	07/01/19 - 06/30/20	292,613	-	292,613	292,613	-	292,613
Early Head Start	93.600	07/01/19 - 06/30/20	230,588	-	230,588	230,588	-	230,588
Subtotal Head Start Cluster:			6,847,611	-	6,847,611	3,809,266	-	3,809,266
County of Alameda-								
Mental Health Services	--	900186	-	797,678	797,678	-	469,725	469,725
Santa Clara County-								
Mental Health Services	--	4408	-	1,807,295	1,807,295	-	1,328,690	1,328,690
Total U.S. Department of Health and Human Services:			\$ 9,727,004	\$ 36,953,683	\$ 46,680,687	\$ 6,426,621	\$ 33,973,226	\$ 40,399,848
U.S. Department of Agriculture								
Pass-Through Program From:								
California Department of Education-								
Child and Adult Care Food Program	10.558	01-1904-1A	\$ 1,083,236	\$ -	\$ 1,083,236	\$ 1,083,236	\$ -	\$ 1,083,236
Total U.S. Department of Agriculture:			1,083,236	-	1,083,236	1,083,236	-	1,083,236
Total Federal and State Awards			\$ 10,810,240	\$ 36,953,683	\$ 47,763,923	\$ 7,509,857	\$ 33,973,226	\$ 41,483,084

Kidango, Inc.

Notes to Schedule of Expenditures of Federal and State Awards Year Ended June 30, 2020

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of Kidango, Inc. ("Agency") and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. Expenditures are recognized following the cost principles in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement.

NOTE 2 – SUBRECIPIENTS

The Agency did not provide any federal awards to subrecipients during the year ended June 30, 2020.

NOTE 3 – DE MINIMIS COST RATE

The Agency elected to use the 10% de minimis cost rate as described in 2 CR 200.414.

Kidango, Inc.
Combining Statement of Financial Position
June 30, 2020 (with comparative totals for 2019)

	Without Donor Restrictions and Building Fund	Operating Programs	With Donor Restrictions	Total	
				June 30, 2020	June 30, 2019
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	\$ 1,163,122	\$ -	\$ 709,513	\$ 1,872,635	\$ 2,565,603
Short-term investments	5,322,743	-	-	5,322,743	4,084,078
Grants and contributions receivable	-	4,923,424	-	4,923,424	5,519,213
Accounts receivable, net of allowance of \$213018 and \$191,150, respectively	23	186,324	-	186,347	124,218
Receivable from related entities	-	103,462	-	103,462	183,115
Prepaid expenses	436,717	-	-	436,717	285,980
Total current assets	6,922,605	5,213,210	709,513	12,845,328	12,762,207
NET PROPERTY, EQUIPMENT, AND LEASEHOLD IMPROVEMENTS	7,892,134	-	-	7,892,134	8,254,772
DEPOSITS	170,662	-	-	170,662	145,885
TOTAL ASSETS	<u>\$ 14,985,401</u>	<u>\$ 5,213,210</u>	<u>\$ 709,513</u>	<u>\$ 20,908,124</u>	<u>\$ 21,162,864</u>
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Current portion – capital lease	\$ 8,677	\$ -	\$ -	\$ 8,677	\$ 11,786
Current portion – mortgage payable	183,101	-	-	183,101	175,933
Accounts payable and accrued expenses	3,692,892	-	-	3,692,892	3,569,638
Due to Funder	-	253,638	-	253,638	168,802
Due to/(from) other funds	(1,665,609)	1,665,609	-	-	-
CDE Reserve	-	3,293,963	-	3,293,963	3,730,093
Total current liabilities	2,219,061	5,213,210	-	7,432,271	7,656,252
OBLIGATION UNDER CAPITAL LEASE	-	-	-	-	8,678
MORTGAGE PAYABLE	791,936	-	-	791,936	974,883
NET ASSETS	11,974,404	-	709,513	12,683,917	12,523,051
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 14,985,401</u>	<u>\$ 5,213,210</u>	<u>\$ 709,513</u>	<u>\$ 20,908,124</u>	<u>\$ 21,162,864</u>

Kidango, Inc.
Combining Statement of Activities
Year Ended June 30, 2020 (with comparative totals for 2019)

	Without Donor Restrictions and Building Fund	Operating Programs	Total	
			June 30, 2020	June 30, 2019
REVENUE				
Grants:				
State Department of Education	\$ -	\$ 34,815,020	\$ 34,815,020	\$ 30,185,190
School District revenue	-	-	-	-
Child and Adult Care Food Programs	-	1,083,236	1,083,236	1,459,841
Head Start/Early Head Start	-	4,018,425	4,018,425	4,281,386
Subsidiary programs	-	-	-	-
Community Dev. Block Grant	-	-	-	-
Regional Center revenue	-	1,217,213	1,217,213	1,186,282
Voucher payments	-	351,672	351,672	366,779
County contracts	-	2,430,295	2,430,295	2,971,343
Other City income	-	59,836	59,836	56,987
First Five revenue	-	325,203	325,203	316,082
Parent fees	-	1,880,715	1,880,715	2,312,218
Other earned Income	931,111	-	931,111	1,276,476
Investment income	13,236	253,730	266,966	159,184
Donations and fundraising	195,176	530,237	725,413	456,148
Rental income	-	-	-	-
Other income	202,907	50,380	253,287	50,023
Total revenue	1,342,430	47,015,962	48,358,392	45,077,939
EXPENDITURES				
Salaries	259,135	27,523,298	27,782,433	25,304,883
Payroll taxes	17,893	2,035,038	2,052,931	1,877,956
Employee benefits	45,801	4,512,344	4,558,145	3,803,242
Books and supplies	314,127	2,072,729	2,386,856	2,596,114
Professional services	57,189	5,909,494	5,966,683	5,826,918
Occupancy expense	67,988	2,585,938	2,653,926	2,981,714
Other expenses	200,371	1,816,710	2,017,081	2,161,218
Equipment and capital improvements	20,575	397,397	417,972	661,432
Interest expense	7,990	36,797	44,787	52,897
Fundraising expense	-	-	-	644
Total expenses	991,069	46,889,745	47,880,814	45,267,018
CHANGE IN NET ASSETS BEFORE DEPRECIATION AND OTHER NONOPERATING CHANGES	351,361	126,217	477,578	(189,079)
NON-OPERATING REVENUE (EXPENSES)				
Gain (loss) on disposal of assets	12,896	-	12,896	(17,481)
Depreciation expense	(39,121)	(241,617)	(280,738)	(285,712)
Additions/deletions to equipment fund:				
Transfers	-	-	-	-
Additions to equipment fund	450,827	-	450,827	729,679
Deletions to equipment fund	(538,626)	-	(538,626)	(504,968)
Total non-operating revenue (expenses)	(114,024)	(241,617)	(355,641)	(78,482)
CHANGE IN NET ASSETS	237,337	(115,400)	121,937	(267,561)
NET ASSETS, beginning of year	11,852,467	-	11,852,467	12,120,028
NET ASSETS, end of year	\$ 12,089,804	\$ (115,400)	\$ 11,974,404	\$ 11,852,467

Kidango, Inc.
Combining Statement of Activities – Operating Programs
Year Ended June 30, 2020

	Operating Programs								
	California Dept. of Education Programs	School District Grants	Subsidiary Program	Mental Health and Developmental Services	Voucher Programs	Head Start Support Services	Courthouse	Other Programs	Total June 30, 2020
REVENUE									
Grants:									
State Department of Education	\$ 30,192,460	\$ 3,584,407	\$ 1,038,153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,815,020
School District revenue	-	-	-	-	-	-	-	-	-
Child and Adult Care Food Programs	954,673	128,563	-	-	-	-	-	-	1,083,236
Head Start/Early Head Start	-	-	-	-	-	4,018,425	-	-	4,018,425
Community Family Services	-	-	-	-	-	-	-	-	-
Community Dev. Block Grant	-	-	-	-	-	-	-	-	-
Regional Center revenue	-	-	-	1,217,213	-	-	-	-	1,217,213
Voucher payments	-	-	-	-	351,672	-	-	-	351,672
County contracts	-	-	-	1,847,365	-	-	143,454	439,476	2,430,295
Other City income	-	-	-	59,836	-	-	-	-	59,836
First Five revenue	-	-	-	-	-	-	-	325,203	325,203
Parent fees	1,810,630	59,918	10,167	-	-	-	-	-	1,880,715
Other earned Income	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	253,730	253,730
Donations and fundraising	-	-	-	-	-	-	-	530,237	530,237
Rental income	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	50,380	50,380
Total revenue	32,957,763	3,772,888	1,048,320	3,124,414	351,672	4,018,425	143,454	1,599,026	47,015,962
EXPENDITURES									
Salaries	19,278,158	2,629,172	145,801	2,382,718	212,355	2,157,594	110,416	607,084	27,523,298
Payroll taxes	1,368,767	177,936	3,771	194,748	25,328	214,731	5,840	43,917	2,035,038
Employee benefits	2,908,538	405,166	9,360	407,312	57,423	651,256	17,113	56,176	4,512,344
Books and supplies	1,545,591	169,178	2,110	38,520	14,574	194,156	1,726	106,874	2,072,729
Professional services	4,752,251	33,395	848,997	74,153	5,296	132,933	1,504	60,965	5,909,494
Occupancy expense	1,569,319	228,483	15,543	210,123	22,919	367,517	1,010	171,024	2,585,938
Other expenses	1,216,783	85,544	20,218	136,298	8,471	238,945	4,498	105,953	1,816,710
Equipment and capital improvements	285,098	23,181	2,121	31,129	2,533	32,510	498	20,327	397,397
Interest expense	1,176	167	3	171	23	247	7	35,003	36,797
Fundraising expense	-	-	-	-	-	-	-	-	-
Total expenses	32,925,681	3,752,222	1,047,924	3,475,172	348,922	3,989,889	142,612	1,207,323	46,889,745
CHANGE IN NET ASSETS BEFORE DEPRECIATION AND OTHER NONOPERATING CHANGES	32,082	20,666	396	(350,758)	2,750	28,536	842	391,703	126,217
NONOPERATING EXPENSES									
Depreciation expense	(168,814)	(20,666)	(396)	(19,299)	(2,750)	(28,536)	(842)	(314)	(241,617)
Transfers	-	-	-	-	-	-	-	-	-
CHANGE IN NET ASSETS	<u>\$ (136,732)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (370,057)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 391,389</u>	<u>\$ (115,400)</u>

See accompanying notes to the financial statements.

Report of Independent Auditors 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*

The Board of Directors
Kidango, Inc.

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., which comprise the statement of financial position as of June 30, 2020, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 2, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kidango, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes 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 Kidango, Inc.'s internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Kidango, Inc.'s 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 determination of financial statement amounts. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Moss Adams LLP

San Francisco, California
February 2, 2021

Report of Independent Auditors on Compliance for the Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance

The Board of Directors
Kidango, Inc.

Report on Compliance for the Major Federal Program

We have audited Kidango, Inc.'s compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on the major federal program for the year ended June 30, 2020. Kidango, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for Kidango, Inc.'s major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Kidango, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of Kidango, Inc.'s compliance.

Opinion on the Major Federal Program

In our opinion, Kidango, Inc., complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of Kidango, Inc., is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Kidango, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Kidango, Inc.'s 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Mass Adams LLP

San Francisco, California
February 2, 2021

**Supplemental Information for the
California Department of Education**

Kidango, Inc.
General Information (Unaudited)
Year Ended June 30, 2020

Agency Name: Kidango, Inc.

Address of Agency: 44000 Old Warm Springs Boulevard
Fremont, California 94538

Type of Agency: California Nonprofit Public Benefit Corporation

California Department of Education, Project Numbers:

CCTR-9009	General Child Care Center	CSPP-9014	California State Preschool
CCTR-9008	General Child Care Center	CSPP-9015	California State Preschool
CCTR-9007	General Child Care Center	CSPP-9016	California State Preschool
CFCC-9000	Family Child Care Homes	01-1904-1A	Child Care Food Program

Executive Officers:

Chairman	Shams Tabrez
Vice Chairman	Vacant
Secretary	John M. True
Treasurer	Gerry McFaull

Executor Director: Scott Moore

Report Period: Fiscal Year Ended June 30, 2020

Schedule of Daily Hours: 8:00 a.m. to 5:00 p.m.

Number of Days Operation: Varied

Kidango, Inc.

Combining Statement of Activities – California Department of Education Programs
Year Ended June 30, 2020

	California Department of Education – Direct Funding							
	State Preschool CSPP-9014	State Preschool CSPP-9015	State Preschool CSPP-9016	Family Child Care Homes CFCC-9000	General Child Care CCTR-9007	General Child Care CCTR-9008	General Child Care CCTR 9009	Total Kidango Inc. Programs
REVENUE								
Grants:								
State Department of Education	\$ 1,525,612	\$ 10,941,916	\$ 8,076,925	\$ 678,857	\$ 109,783	\$ 5,634,975	\$ 3,224,392	\$ 30,192,460
School District revenue	-	-	-	-	-	-	-	-
Child and Adult Care Food Programs	59,466	378,869	274,868	-	1,987	152,825	86,658	954,673
Community Family Services	-	-	-	-	-	-	-	-
County contracts	-	-	-	-	-	-	-	-
Parent fees	74,304	255,432	162,924	4,012	34,406	936,293	343,259	1,810,630
Other income	-	-	-	-	-	-	-	-
Total revenue	1,659,382	11,576,217	8,514,717	682,869	146,176	6,724,093	3,654,309	32,957,763
EXPENDITURES								
Salaries	1,078,315	7,762,821	5,600,371	94,758	31,037	3,005,356	1,705,500	19,278,158
Payroll taxes	91,158	540,529	379,285	12,395	2,306	220,509	122,585	1,368,767
Employee benefits	203,680	1,163,681	742,566	3,303	4,952	482,205	308,151	2,908,538
Books and supplies	64,953	532,060	468,076	2,069	2,453	157,814	318,166	1,545,591
Professional services	6,730	549,900	291,897	494,821	98,384	2,460,575	849,944	4,752,251
Occupancy expense	107,636	468,563	604,636	35,071	3,546	169,095	180,772	1,569,319
Other expenses	69,174	428,874	298,983	39,798	2,767	192,998	184,189	1,216,783
Minor equipment and improvements	14,315	65,965	87,927	576	798	22,059	93,458	285,098
Interest expense	83	470	305	1	3	201	113	1,176
Depreciation expense	23,338	63,354	40,671	77	980	25,486	14,908	168,814
Total expenses	1,659,382	11,576,217	8,514,717	682,869	147,226	6,736,298	3,777,786	33,094,495
CHANGE IN NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,050)</u>	<u>\$ (12,205)</u>	<u>\$ (123,477)</u>	<u>\$ (136,732)</u>

Kidango, Inc.

Combining Statement of Activities – California Department of Education Programs (Continued)
Year Ended June 30, 2020

	School District Funding					Subsidiary
	New Haven USD State Preschool CSPP-9019	San Lorenzo USD State Preschool CSPP-9022	East Side UHSD State Preschool CCTR-9261	East Side UHSD State Preschool CSPP-9561	Total School Districts Programs	CFS Family Child Care Homes CFCC-9022
REVENUE						
Grants:						
State Department of Education	\$ 2,484,201	\$ 224,054	\$ 660,011	\$ 216,141	\$ 3,584,407	\$ 1,038,153
School District revenue	-	-	-	-	-	-
Child and Adult Care Food Programs	89,421	8,126	22,527	8,489	128,563	-
Community Family Services	-	-	-	-	-	-
County contracts	-	-	-	-	-	-
Parent fees	31,579	-	6,765	21,574	59,918	10,167
Other income	-	-	-	-	-	-
Total revenue	2,605,201	232,180	689,303	246,204	3,772,888	1,048,320
EXPENDITURES						
Salaries	1,837,769	167,422	491,062	132,919	2,629,172	145,801
Payroll taxes	123,268	9,341	31,414	13,913	177,936	3,771
Employee benefits	282,409	22,921	69,826	30,010	405,166	9,360
Books and supplies	114,593	13,951	20,814	19,820	169,178	2,110
Professional services	23,429	1,782	5,528	2,656	33,395	848,997
Occupancy expense	135,608	5,020	51,354	36,501	228,483	15,543
Other expenses	56,335	9,391	13,505	6,313	85,544	20,218
Minor equipment and improvements	16,975	1,076	2,481	2,649	23,181	2,121
Interest expense	116	9	30	12	167	3
Depreciation expense	14,699	1,267	3,289	1,411	20,666	396
Total expenses	2,605,201	232,180	689,303	246,204	3,772,888	1,048,320
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Kidango, Inc.

Schedule of Expenditures by State Categories – California Department of Education Programs
Year Ended June 30, 2020

	State Preschool CSPP-9014	State Preschool CSPP-9015	State Preschool CSPP-9016	Family Child Care Homes CFCC-9000	General Child Care CCTR-9007	General Child Care CCTR-9008	General Child Care CCTR-9009	Total Kidango, Inc. Programs
Direct Payments to Providers	\$ -	\$ -	\$ -	\$ 478,030	\$ -	\$ -	\$ 545,036	\$ 1,023,066
1000 Certified salaries	571,832	4,542,268	3,477,450	-	17,699	1,782,951	1,033,646	11,425,846
2000 Classified salaries	506,483	3,220,553	2,122,921	94,757	13,338	1,222,404	671,855	7,852,311
3000 Employee benefits	294,838	1,704,210	1,121,851	15,699	7,258	702,714	430,735	4,277,305
4000 Books and supplies	64,953	532,060	468,076	2,069	2,453	157,814	318,166	1,545,591
5000 Services/other operating expenses	173,248	1,346,789	1,176,839	92,237	105,151	2,784,346	709,779	6,388,389
6000 Capital outlay	24,690	166,983	106,909	-	347	60,583	53,661	413,173
6100/6200 Other approved capital outlay	-	-	-	-	-	-	-	-
6400 New equipment	23,019	145,808	99,057	-	347	57,532	38,199	363,962
6500 Replacement equipment	1,671	21,175	7,852	-	-	3,051	15,462	49,211
Depreciation	23,338	63,354	40,671	77	980	25,486	14,908	168,814
Start-up costs	-	-	-	-	-	-	-	-
Indirect costs	-	-	-	-	-	-	-	-
Total expenses claimed for reimbursement	1,659,382	11,576,217	8,514,717	682,869	147,226	6,736,298	3,777,786	33,094,495
Supplemental expenses	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,659,382	\$ 11,576,217	\$ 8,514,717	\$ 682,869	\$ 147,226	\$ 6,736,298	\$ 3,777,786	\$ 33,094,495

NOTE: We have examined the claims filed for reimbursement and the original records supporting the transactions recorded under the contracts listed above to an extent considered necessary to assure ourselves that the amounts claimed by the contractor were eligible for reimbursement, reasonable, necessary, and adequately supported, according to governing laws, regulations, and contract provisions.

NOTE: The following contracts are commingled with subcontractors and further reconciled on pages 38-46 CSPP-9015, CSPP-9016, CCTR-9009, CCTR-9008, and CCTR-9007.

NOTE: All of the interest reported on page 34 is for capital lease interest only.

NOTE: Minor equipment below the Agency's capitalization threshold reported as "Minor Equipment and Improvements" as shown on page 34 above under the 4000 – Books and Supplies Category. Minor repairs below the Agency's capitalization threshold reported as "Minor Equipment and Improvements" as shown on page 35 above under the 5000 – Services/Other Operating Expenses Category.

Kidango, Inc.

Schedule of Expenditures by State Categories – California Department of Education Programs (Continued)
Year Ended June 30, 2020

	New Haven USD State Preschool CSPP-9019	San Lorenzo USD State Preschool CSPP-9022	East Side UHSD State Preschool CCTR-9261	East Side UHSD State Preschool CSPP-9561	Total School Districts Programs	CFS Family Child Care Homes CFCC-9022
Direct Payments to Providers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 827,162
1000 Certified salaries	1,085,458	75,928	330,352	62,855	1,554,593	-
2000 Classified salaries	752,311	91,494	160,710	70,064	1,074,579	145,801
3000 Employee benefits	405,677	32,262	101,240	43,923	583,102	13,131
4000 Books and supplies	114,593	13,951	20,814	19,820	169,178	2,110
5000 Services/other operating expenses	226,172	16,343	71,052	47,016	360,583	59,720
6000 Capital outlay	6,291	935	1,846	1,115	10,187	-
6100/6200 Other approved capital outlay	-	-	-	-	-	-
6400 New equipment	5,100	825	1,846	1,115	8,886	-
6500 Replacement equipment	1,191	110	-	-	1,301	-
Depreciation	14,699	1,267	3,289	1,411	20,666	396
Start-up costs	-	-	-	-	-	-
Indirect costs	-	-	-	-	-	-
Total expenses claimed for reimbursement	2,605,201	232,180	689,303	246,204	3,772,888	1,048,320
Supplemental expenses	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,605,201	\$ 232,180	\$ 689,303	\$ 246,204	\$ 3,772,888	\$ 1,048,320

NOTE: We have examined the claims filed for reimbursement and the original records supporting the transactions recorded under the contracts listed above to an extent considered necessary to assure ourselves that the amounts claimed by the contractor were eligible for reimbursement, reasonable, necessary, and adequately supported, according to governing laws, regulations, and contract provisions.

NOTE: All of the interest reported on page 35 is for capital lease interest only.

NOTE: Minor equipment below the Agency's capitalization threshold reported as "Minor Equipment and Improvements" as shown on page 35 above under the 4000 – Books and Supplies Category. Minor repairs below the Agency's capitalization threshold reported as "Minor Equipment and Improvements" as shown page 34 above under the 5000 – Services/Other Operating Expenses Category.

Kidango, Inc.**Reconciliation of CDE and GAAP Expense Reporting – CSPP-9015****Year Ended June 30, 2020**

	CSPP-9015		
	Contractor Kidango, Inc. (Total expenses of the Agency)	Subcontractor CAPE, Inc.	Total
Expenses Schedule of Expenditures by State Categories (page 36)	<u>\$ 11,576,217</u>	<u>\$ -</u>	<u>\$ 11,576,217</u>
Adjustments to reconcile difference in reporting:			
Payments to subcontractor	(460,052)	460,052	-
Excess funded by subcontractor	-	-	-
Depreciation on assets funded by CDE	<u>-</u>	<u>-</u>	<u>-</u>
Audited Fiscal Reports	<u><u>\$ 11,116,165</u></u>	<u><u>\$ 460,052</u></u>	<u><u>\$ 11,576,217</u></u>

Kidango, Inc.

Schedule of Expenditures by State Categories with Subcontract Detail – CSPP-9015
Year Ended June 30, 2020

CSPP-9015			
	Contractor Kidango, Inc. (Total expenses of the Agency)	Subcontractor CAPE, Inc.	Total
Direct Payments to Providers	\$ -	\$ -	\$ -
1000 Certified salaries	4,229,433	312,835	4,542,268
2000 Classified salaries	3,220,553	-	3,220,553
3000 Employee benefits	1,556,993	147,217	1,704,210
4000 Books and supplies	532,060	-	532,060
5000 Services/other operating expenses	1,346,789	-	1,346,789
6000 Capital outlay	166,983	-	166,983
6100/6200 Other approved capital outlay	-	-	-
6400 New equipment	145,808	-	145,808
6500 Replacement equipment	21,175	-	21,175
Depreciation	63,354	-	63,354
Start-up costs	-	-	-
Indirect costs	-	-	-
Total expenses claimed for reimbursement	11,116,165	460,052	11,576,217
Supplemental expenses	-	-	-
TOTAL EXPENDITURES	<u>\$ 11,116,165</u>	<u>\$ 460,052</u>	<u>\$ 11,576,217</u>

Kidango, Inc.**Reconciliation of CDE and GAAP Expense Reporting – CSPP-9016****Year Ended June 30, 2020**

	CSPP-9016		
	Contractor Kidango, Inc. (Total expenses of the Agency)	Subcontractor San Jose Day Nursery	Total
Expenses			
Schedule of Expenditures by State Categories (page 36)	<u>\$ 8,514,717</u>	<u>\$ -</u>	<u>\$ 8,514,717</u>
Adjustments to reconcile difference in reporting:			
Payments to subcontractor	(167,500)	167,500	-
Excess funded by subcontractor	-	-	-
Depreciation on assets funded by CDE	<u>-</u>	<u>-</u>	<u>-</u>
Audited Fiscal Reports	<u><u>\$ 8,347,217</u></u>	<u><u>\$ 167,500</u></u>	<u><u>\$ 8,514,717</u></u>

Kidango, Inc.

Schedule of Expenditures by State Categories with Subcontract Detail – CSPP-9016
Year Ended June 30, 2020

		CSPP-9016	
		Contractor	Subcontractor
		Kidango, Inc.	San Jose
		(Total expenses	Day
		of the Agency)	Nursery
			Total
Direct Payments to Providers		\$ -	\$ -
1000 Certified salaries		3,363,550	113,900
2000 Classified salaries		2,122,921	-
3000 Employee benefits		1,068,251	53,600
4000 Books and supplies		468,076	-
5000 Services/other operating expenses		1,176,839	-
6000 Capital outlay		106,909	-
6100/6200	Other approved capital outlay	-	-
6400	New equipment	99,057	-
6500	Replacement equipment	7,852	-
	Depreciation	40,671	-
	Start-up costs	-	-
	Indirect costs	-	-
Total expenses claimed for reimbursement		8,347,217	167,500
Supplemental expenses		-	-
TOTAL EXPENDITURES		\$ 8,347,217	\$ 167,500

Kidango, Inc.**Reconciliation of CDE and GAAP Expense Reporting – CCTR 9009****Year Ended June 30, 2020**

	CCTR-9009		
	Contractor Kidango, Inc. (Total expenses of the Agency)	Subcontractor San Jose Day Nursery	Total
Expenses			
Schedule of Expenditures by State Categories (page 36)	\$ 3,777,786	\$ -	\$ 3,777,786
Adjustments to reconcile difference in reporting:			
Payments to subcontractor	(185,510)	185,510	-
Excess funded by subcontractor	-	-	-
Depreciation on assets funded by CDE	-	-	-
Subtotal			
Audited Fiscal Reports	\$ 3,592,276	\$ 185,510	\$ 3,777,786

Kidango, Inc.

Schedule of Expenditures by State Categories with Subcontract Detail – CSPP-9009
Year Ended June 30, 2020

		CCTR-9009	
		Contractor	Subcontractor
		Kidango, Inc.	San Jose
		(Total expenses	Day
		of the Agency)	Nursery
			Total
Direct Payments to Providers		\$ 545,036	\$ -
1000 Certified salaries		907,499	126,147
2000 Classified salaries		671,855	-
3000 Employee benefits		430,735	-
4000 Books and supplies		258,803	59,363
5000 Services/other operating expenses		709,779	-
6000 Capital outlay		53,661	-
6100/6200 Other approved capital outlay		-	-
6400 New equipment		38,199	-
6500 Replacement equipment		15,462	-
Depreciation		14,908	-
Start-up costs		-	-
Indirect costs		-	-
Total expenses claimed for reimbursement		3,592,276	185,510
Supplemental expenses		-	-
TOTAL EXPENDITURES		\$ 3,592,276	\$ 185,510

Kidango, Inc.**Reconciliation of CDE and GAAP Expense Reporting – CCTR 9008****Year Ended June 30, 2020**

	CCTR-9008				
	Contractor Kidango, Inc. (Total expenses of the Agency)	Subcontractor CAPE Inc.	Subcontractor Livermore Area Recreation and Park District	Subcontractor Unity Council	Total
Expenses					
Schedule of Expenditures by State Categories (page 36)	\$ 6,736,298	\$ -	\$ -	\$ -	\$ 6,736,298
Adjustments to reconcile difference in reporting:					
Payments to subcontractor	(2,390,660)	844,975	721,320	824,365	-
Excess funded by subcontractor	-	-	-	-	-
Depreciation on assets funded by CDE	-	-	-	-	-
Audited Fiscal Reports	\$ 4,345,638	\$ 844,975	\$ 721,320	\$ 824,365	\$ 6,736,298

Kidango, Inc.

Schedule of Expenditures of State Categories with Subcontract Detail – CCTR-9008
Year Ended June 30, 2020

	CCTR-9008				
	Contractor Kidango, Inc. (Total expenses of the Agency)	Subcontractor CAPE Inc.	Subcontractor Livermore Area Recreation and Park District	Subcontractor Unity Council	Total
Direct Payments to Providers	\$ -	\$ -	\$ -	\$ -	\$ -
1000 Certified salaries	157,302	574,583	490,498	560,568	1,782,951
2000 Classified salaries	1,222,404	-	-	-	1,222,404
3000 Employee benefits	(62,297)	270,392	230,822	263,797	702,714
4000 Books and supplies	157,814	-	-	-	157,814
5000 Services/other operating expenses	2,784,346	-	-	-	2,784,346
6000 Capital outlay	60,583	-	-	-	60,583
6100/6200 Other approved capital outlay	-	-	-	-	-
6400 New equipment	57,532	-	-	-	57,532
6500 Replacement equipment	3,051	-	-	-	3,051
Depreciation	25,486	-	-	-	25,486
Start-up costs	-	-	-	-	-
Indirect costs	-	-	-	-	-
Total expenses claimed for reimbursement	4,345,638	844,975	721,320	824,365	6,736,298
Supplemental expenses	-	-	-	-	-
TOTAL EXPENDITURES	\$ 4,345,638	\$ 844,975	\$ 721,320	\$ 824,365	\$ 6,736,298

Kidango, Inc.**Reconciliation of CDE and GAAP Expense Reporting – CCTR-9007****Year Ended June 30, 2020**

	CCTR-9007		
	Contractor Kidango, Inc. (Total expenses of the Agency)	Subcontractor Unity Council	Total
Expenses			
Schedule of Expenditures by State Categories (page 36)	\$ 147,226	\$ -	\$ 147,226
Adjustments to reconcile difference in reporting:			
Payments to subcontractor	(96,361)	96,361	-
Excess funded by subcontractor	-	-	-
Depreciation on assets funded by CDE	-	-	-
Audited Fiscal Reports	\$ 50,865	\$ 96,361	\$ 147,226

Kidango, Inc.

Schedule of Expenditures of State Categories with Subcontract Detail – CCTR-9007
Year Ended June 30, 2020

		CCTR-9007		
		Contractor Kidango, Inc. (Total expenses of the Agency)	Subcontractor Unity Council	Total
Direct Payments to Providers		\$ -	\$ -	\$ -
1000	Certified salaries	(47,826)	65,525	17,699
2000	Classified salaries	13,338	-	13,338
3000	Employee benefits	(23,578)	30,836	7,258
4000	Books and supplies	2,453	-	2,453
5000	Services/other operating expenses	105,151	-	105,151
6000	Capital outlay	347	-	347
6100/6200	Other approved capital outlay	-	-	-
6400	New equipment	347	-	347
6500	Replacement equipment	-	-	-
	Depreciation	980	-	980
	Start-up costs	-	-	-
	Indirect costs	-	-	-
Total expenses claimed for reimbursement		50,865	96,361	147,226
Supplemental expenses		-	-	-
TOTAL EXPENDITURES		\$ 50,865	\$ 96,361	\$ 147,226

Kidango, Inc.
Schedule of Claimed Administrative Costs Relating to California Department of
Education Programs
Year Ended June 30, 2020

	Kidango, Inc.						
	General Child Care CCTR-9007	General Child Care CCTR-9008	General Child Care CCTR-9009	Family Child Care Homes CFCC-9000	State Preschool CSPP-9014	State Preschool CSPP-9015	State Preschool CSPP-9016
Salaries:							
Certified salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified salaries	3,583	334,637	206,170	54,684	123,741	657,202	540,888
Employee benefits	1,127	106,642	80,501	1,824	44,737	254,781	163,569
Books and supplies	184	19,740	27,403	1,071	7,214	47,353	98,343
Services and other							
Operating expenses	1,577	159,499	122,907	38,995	33,672	283,350	276,538
Capital expenditures	530	61,659	36,105	422	25,317	155,026	134,341
Depreciation expense	371	25,687	15,021	78	10,845	63,824	40,976
Total administrative costs	\$ 7,372	\$ 707,864	\$ 488,107	\$ 97,074	\$ 245,526	\$ 1,461,536	\$ 1,254,655
	School Districts						
	NHUSD State Preschool CSPP-9019	SLUSD State Preschool CSPP-9022	ESUUSD Child Care CCTR-9261	ESUUSD State Preschool CSPP-9561	Subsidiary CFS Family CC Homes CFCC-9022		
Salaries:							
Certified salaries	\$ -	\$ -	\$ -	\$ -			\$ -
Classified salaries	196,472	20,784	57,972	16,450			100,559
Employee benefits	62,915	4,691	15,662	6,812			1,942
Books and supplies	9,544	675	2,354	994			299
Services and other							
Operating expenses	71,911	5,412	18,228	7,760			49,470
Capital expenditures	7,721	623	1,735	661			1,405
Depreciation and mortgage	14,815	1,276	3,319	1,423			399
Total administrative costs	\$ 363,378	\$ 33,461	\$ 99,270	\$ 34,100			\$ 154,074

**Schedule of Claimed Equipment Expenditures and Schedule of Expenditures for Buildings and Improvements
Year Ended June 30, 2020**

	CDE Direct Funding										Total
	State	State	State	General	General	General	New Haven	San Lorenzo	East Side	East Side	
	Preschool CSPP-9014 1213	Preschool CSPP-9015 1215	Preschool CSPP-9016 1217	Child Care CCTR-9007 1240	Child Care CCTR-9008 1242	Child Care CCTR-9009 1244	USD CSPP-9019 1247	USD CSPP-9022 1255	USD CCTR-9261 1269	USD CSPP-9561 1273	
Equipment Expenditures											
Unit cost under \$5,000 per item											
Cooling system for server	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,446	\$ -	\$ -	\$ -	\$ -	\$ 6,446
Unit cost over \$5,000 per item with prior written approval											
Network Server	\$ 19,721	\$ 124,920	\$ 84,865	\$ 228	\$ 49,287	\$ 27,205	\$ -	\$ -	\$ -	\$ -	\$ 306,226
Vehicles	\$ 3,298	\$ 20,888	\$ 14,192	\$ 119	\$ 8,245	\$ 4,548	\$ 5,100	\$ 825	\$ 1,846	\$ 1,115	\$ 60,176
Unit cost over \$5,000 per item without prior written approval											
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total equipment expenditures	\$ 23,019	\$ 145,808	\$ 99,057	\$ 347	\$ 57,532	\$ 38,199	\$ 5,100	\$ 825	\$ 1,846	\$ 1,115	\$ 372,848
Building and Improvements											
Unit cost under \$5,000 per item											
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unit cost over \$5,000 per item with prior written approval											
HVAC Unit	\$ 759	\$ 15,801	\$ 3,265	\$ -	\$ 1,896	\$ 1,047	\$ -	\$ -	\$ -	\$ -	\$ 22,768
Carpet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,222	\$ -	\$ -	\$ -	\$ -	\$ 13,222
Paint	\$ 912	\$ 5,374	\$ 4,587	\$ -	\$ 1,155	\$ 1,192	\$ 1,191	\$ 110	\$ -	\$ -	\$ 14,521
Unit cost over \$5,000 per item without prior written approval											
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total improvement expenditures	\$ 1,671	\$ 21,175	\$ 7,852	\$ -	\$ 3,051	\$ 15,461	\$ 1,191	\$ 110	\$ -	\$ -	\$ 50,511
TOTAL CAPITAL OUTLAY BY CONTRACT	\$ 24,690	\$ 166,983	\$ 106,909	\$ 347	\$ 60,583	\$ 53,660	\$ 6,291	\$ 935	\$ 1,846	\$ 1,115	\$ 423,359

NOTE: The Agency's capitalization threshold is \$5,000

California Department of Education
Audited Reserve Account Activity Report

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Fiscal Year End
Reserve Account Type
Vendor Code

June 30, 2020
Center-Based
01-B202

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

Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2018-19 AUD 9530A Ending Balance)	3,561,479
2. Plus Transfers to Reserve Account:	Per 2018-19 Post-Audit CDNFS 9530
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2018-19 Contracts to Reserve	
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2018-19 Post-Audit CDNFS 9530	3,561,479

Section 2 - Current Year Reserve Account Activity

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve	752		752
6. Less Transfers to Contracts from Reserve:			
CSPP General-Contract No.			
CSPP General-Contract No.			
CSPP Professional Development-Contract No.9014-9016	195,341		195,341
CSPP Professional Development-Contract No.			
Subtotal CSPP Transfers	195,341		195,341
Other Contract No.CCTR 9008	45,369		45,369
Other Contract No.CCTR 9009	27,559		27,559
Other Contract No.			
Other Contract No.			
Other Contract No.			
Subtotal Other Contract Transfers	72,928		72,928
Total Transferred to Contracts from Reserve Account	268,269		268,269
7. Ending Balance on June 30, 2020	3,293,962		3,293,962

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

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

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Fiscal Year Ending **June 30, 2020**
Contract Number **CSPP 9014**
Vendor Code **B2020**

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

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

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus	2,738		2,738	1.2300	3,367.74
Three Years and Older Full-time	13,517		13,517	1.0500	14,192.85
Three Years and Older Three-quarters-time	165		165	0.8000	132
Three Years and Older One-half-time	14,825		14,825	0.6693	9,922.3725
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time	492		492	1.5900	782.28
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time	555		555	1.0037	557.0535
Limited and Non-English Proficient Full-time-plus	61		61	1.3480	82.228
Limited and Non-English Proficient Full-time	2,832		2,832	1.1500	3,256.8
Limited and Non-English Proficient Three-quarters-time	112		112	0.8750	98
Limited and Non-English Proficient One-half-time	2		2	0.6693	1.3386

Kidango, Inc.

CDE Schedules

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Contract Number **CSPP 9014**

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 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus	239		239	1.3480	322.172
At Risk of Abuse or Neglect Full-time				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.6693	0
Severely Disabled Full-time-plus				2.3274	0
Severely Disabled Full-time				1.9800	0
Severely Disabled Three-quarters-time				1.4975	0
Severely Disabled One-half-time				1.2452	0
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	35,538		35,538	N/A	32,714.8346
DAYS OF OPERATION	246		246	N/A	N/A
DAYS OF ATTENDANCE	35,256		35,256	N/A	N/A

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

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Contract Number **CSPP 9014**

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 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus				2.1740	0
Toddlers (18 up to 36 months) Full-time				1.8500	0
Toddlers (18 up to 36 months) Three-quarters-time				1.4000	0
Toddlers (18 up to 36 months) One-half-time				1.0400	0
Three Years and Older Full-time-plus				1.2300	0
Three Years and Older Full-time				1.0500	0
Three Years and Older Three-quarters-time				0.8000	0
Three Years and Older One-half-time				0.6693	0
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time				1.5900	0
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time				1.0037	0

Kidango, Inc. CDE Schedules

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Contract Number **CSPP 9014**

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 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.3480	0
Limited and Non-English Proficient Full-time				1.1500	0
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time				0.6693	0
At Risk of Abuse or Neglect Full-time-plus				1.3480	0
At Risk of Abuse or Neglect Full-time				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.6693	0
Severely Disabled Full-time-plus				2.3274	0
Severely Disabled Full-time				1.9800	0
Severely Disabled Three-quarters-time				1.4975	0
Severely Disabled One-half-time				1.2452	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)				N/A	0

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Contract Number **CSPP 9014**

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

Section 3 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.6193	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.9537	0
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0

Kidango, Inc.

CDE Schedules

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Contract Number **CSPP 9014**

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

Section 3 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
TOTAL DAYS OF ENROLLMENT				N/A	0
DAYS OF OPERATION	246		246	N/A	N/A
DAYS OF ATTENDANCE				N/A	N/A

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

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Contract Number **CSPP 9014**

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

Section 4 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.6193	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.9537	0

Kidango, Inc.

CDE Schedules

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Contract Number **CSPP 9014**

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

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

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT				N/A	0

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Contract Number CSPP 9014

Full Name of Contractor Kidango, Inc.

Section 5 - Revenue

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	59,466		59,466
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	59,466		59,466
Transfer from Reserve - General	16,950	-16,950	0
Transfer from Reserve - Professional Development		16,950	16,950
Transfer from Reserve Total	16,950	0	16,950
Family Fees for Certified Children	78,814	-4,510	74,304
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
TOTAL REVENUE	155,230	-4,510	150,720

Comments:

Kidango, Inc.

CDE Schedules

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Contract Number **CSPP 9014**

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

Section 6 - Reimbursable Expenses

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	671,326	-99,494	571,832
2000 Classified Salaries	510,211	-3,728	506,483
3000 Employee Benefits	284,092	10,746	294,838
4000 Books and Supplies	71,518	-6,565	64,953
5000 Services and Other Operating Expenses	147,924	25,324	173,248
6100/6200 Other Approved Capital Outlay	87,821	-87,821	0
6400 New Equipment (program-related)		23,019	23,019
6500 Equipment Replacement (program-related)		1,671	1,671
Depreciation or Use Allowance	13,172	10,166	23,338
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	1,786,064	-126,682	1,659,382
Total Administrative Cost (included in Section 6 above)	258,990	-13,464	245,526
Total Staff Training Cost (included in Section 6 above)	16,950		16,950

Approved Indirect Cost Rate:

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

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Contract Number **CSPP 9014**

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

Section 7 - Supplemental Revenue

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding	15,147	17,688	32,835
Other:			
Other:			
Total Supplemental Revenue	15,147	17,688	32,835

Section 8 - Supplemental Expenses

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	8,326		8,326
2000 Classified Salaries	4,500		4,500
3000 Employee Benefits	967	726	1,693
4000 Books and Supplies			
5000 Services and Other Operating Expenses	1,354	16,962	18,316
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses	15,147	17,688	32,835

Kidango, Inc. CDE Schedules

A U D 8501MHCS Page 12 of 12

Contract Number **CSPP 9014**

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

Section 9 - Summary

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	35,538		35,538
Days of Operation	246		246
Days of Attendance (including MHCS)	35,256		35,256
Restricted Program Income	59,466		59,466
Transfer from Reserve	16,950	0	16,950
Family Fees for Certified Children	78,814	-4,510	74,304
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	1,786,064	-126,682	1,659,382
Total Administrative Cost	258,990	-13,464	245,526
Total Staff Training Cost	16,950		16,950

Total Certified Adjusted Days of Enrollment **32,714.8346**

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

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

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

Yes

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

Yes

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

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

A U D 8501MHCS Page 1 of 12

Fiscal Year Ending **June 30, 2020**

Contract Number **CSPP 9015**

Vendor Code **B2020**

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

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

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus	14,906		14,906	1.2300	18,334.38
Three Years and Older Full-time	56,524		56,524	1.0500	59,350.2
Three Years and Older Three-quarters-time	786		786	0.8000	628.8
Three Years and Older One-half-time	151,096		151,096	0.6693	101,128.552
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time	1,242		1,242	1.5900	1,974.78
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time	2,981		2,981	1.0037	2,992.0297
Limited and Non-English Proficient Full-time-plus	3,190		3,190	1.3480	4,300.12
Limited and Non-English Proficient Full-time	17,105		17,105	1.1500	19,670.75
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time				0.6693	0

Kidango, Inc. CDE Schedules

A U D 8501MHCS Page 2 of 12

Contract Number **CSPP 9015**

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 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus	555		555	1.3480	748.14
At Risk of Abuse or Neglect Full-time	298		298	1.1500	342.7
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time	22		22	0.6693	14.7246
Severely Disabled Full-time-plus				2.3274	0
Severely Disabled Full-time				1.9800	0
Severely Disabled Three-quarters-time				1.4975	0
Severely Disabled One-half-time				1.2452	0
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	248,705		248,705	N/A	209,485.177
DAYS OF OPERATION	246		246	N/A	N/A
DAYS OF ATTENDANCE	245,847		245,847	N/A	N/A

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

A U D 8501MHCS Page 3 of 12

Contract Number **CSPP 9015**

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 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus				2.1740	0
Toddlers (18 up to 36 months) Full-time				1.8500	0
Toddlers (18 up to 36 months) Three-quarters-time				1.4000	0
Toddlers (18 up to 36 months) One-half-time				1.0400	0
Three Years and Older Full-time-plus				1.2300	0
Three Years and Older Full-time				1.0500	0
Three Years and Older Three-quarters-time				0.8000	0
Three Years and Older One-half-time				0.6693	0
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time				1.5900	0
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time				1.0037	0

Kidango, Inc.

CDE Schedules

A U D 8501MHCS Page 4 of 12

Contract Number **CSPP 9015**

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 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.3480	0
Limited and Non-English Proficient Full-time				1.1500	0
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time				0.6693	0
At Risk of Abuse or Neglect Full-time-plus				1.3480	0
At Risk of Abuse or Neglect Full-time				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.6693	0
Severely Disabled Full-time-plus				2.3274	0
Severely Disabled Full-time				1.9800	0
Severely Disabled Three-quarters-time				1.4975	0
Severely Disabled One-half-time				1.2452	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)				N/A	0

A U D 8501MHCS Page 5 of 12

Contract Number **CSPP 9015**

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

Section 3 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time	7,458		7,458	1.0000	7,458
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.6193	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time	246		246	1.5400	378.84
Exceptional Needs Three-quarters-time	492		492	1.1550	568.26
Exceptional Needs One-half-time				0.9537	0
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time	1,118		1,118	1.1000	1,229.8
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0

Kidango, Inc.

CDE Schedules

A U D 8501MHCS Page 6 of 12

Contract Number **CSPP 9015**

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

Section 3 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
TOTAL DAYS OF ENROLLMENT	9,314		9,314	N/A	9,634.9
DAYS OF OPERATION	246		246	N/A	N/A
DAYS OF ATTENDANCE	9,314		9,314	N/A	N/A

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

A U D 8501MHCS Page 7 of 12

Contract Number **CSPP 9015**

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

Section 4 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.6193	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.9537	0

Kidango, Inc.

CDE Schedules

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Contract Number **CSPP 9015**

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

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

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT				N/A	0

A U D 8501MHCS Page 9 of 12

Contract Number CSPP 9015

Full Name of Contractor Kidango, Inc.

Section 5 - Revenue

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	378,869		378,869
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	378,869		378,869
Transfer from Reserve - General			
Transfer from Reserve - Professional Development	102,989		102,989
Transfer from Reserve Total	102,989		102,989
Family Fees for Certified Children	315,211	-59,779	255,432
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start	524,396	-6,398	517,998
Unrestricted Income - Other:			
TOTAL REVENUE	1,321,465	-66,177	1,255,288

Comments:

Kidango, Inc. CDE Schedules

A U D 8501MHCS Page 10 of 12

Contract Number **CSPP 9015**

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

Section 6 - Reimbursable Expenses

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	4,642,380	-100,111	4,542,269
2000 Classified Salaries	3,131,571	88,982	3,220,553
3000 Employee Benefits	1,691,937	12,273	1,704,210
4000 Books and Supplies	736,073	-204,013	532,060
5000 Services and Other Operating Expenses	2,086,532	-739,744	1,346,788
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)	39,186	106,622	145,808
6500 Equipment Replacement (program-related)	89,148	-67,973	21,175
Depreciation or Use Allowance	83,446	-20,092	63,354
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	12,500,273	-924,056	11,576,217
Total Administrative Cost (included in Section 6 above)	1,818,210	-356,674	1,461,536
Total Staff Training Cost (included in Section 6 above)	102,989		102,989

Approved Indirect Cost Rate:

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

A U D 8501MHCS Page 11 of 12

Contract Number **CSPP 9015**

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

Section 7 - Supplemental Revenue

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding	141,539	48,143	189,682
Other:			
Other:			
Total Supplemental Revenue	141,539	48,143	189,682

Section 8 - Supplemental Expenses

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	42,501		42,501
2000 Classified Salaries	15,100	1	15,101
3000 Employee Benefits	4,371	10,202	14,573
4000 Books and Supplies	24,935	5,197	30,132
5000 Services and Other Operating Expenses	54,632	32,743	87,375
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses	141,539	48,143	189,682

Kidango, Inc. CDE Schedules

A U D 8501MHCS Page 12 of 12

Contract Number **CSPP 9015**

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

Section 9 - Summary

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	258,019		258,019
Days of Operation	246		246
Days of Attendance (including MHCS)	255,161		255,161
Restricted Program Income	378,869		378,869
Transfer from Reserve	102,989		102,989
Family Fees for Certified Children	315,211	-59,779	255,432
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	12,500,273	-924,056	11,576,217
Total Administrative Cost	1,818,210	-356,674	1,461,536
Total Staff Training Cost	102,989		102,989

Total Certified Adjusted Days of Enrollment **219,120.0771**

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

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

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

Yes

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

Yes

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

California Department of Education
Audited Attendance and Fiscal Report for
California State Preschool Programs with
Early Childhood Mental Health Consultation Services
Santa Clara Pilot
A U D 8501MHCS-SC Page 1 of 12

Fiscal Year Ending **June 30, 2020**

Contract Number **CSPP 9016**

Vendor Code **B2020**

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

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

	Column A Cumulative CDNFS 8501MHCS-SC	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus	1,962		1,962	1.2300	2,413.26
Three Years and Older Full-time	23,458		23,458	1.0500	24,630.9
Three Years and Older Three-quarters-time	135		135	0.8000	108
Three Years and Older One-half-time	57,788		57,788	0.7252	41,907.8576
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time	848		848	1.5900	1,348.32
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time	3,218		3,218	1.0898	3,506.9764
Limited and Non-English Proficient Full-time-plus	805		805	1.3480	1,085.14
Limited and Non-English Proficient Full-time	5,975		5,975	1.1500	6,871.25
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time	28,529		28,529	0.7252	20,689.2308

Kidango, Inc. CDE Schedules

A U D 8501MHCS-SC Page 2 of 12

Contract Number **CSPP 9016**

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 8501MHCS-SC	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.3480	0
At Risk of Abuse or Neglect Full-time				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.7252	0
Severely Disabled Full-time-plus				2.3274	0
Severely Disabled Full-time				1.9800	0
Severely Disabled Three-quarters-time				1.4975	0
Severely Disabled One-half-time				1.3531	0
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	122,718		122,718	N/A	102,560.9348
DAYS OF OPERATION	246		246	N/A	N/A
DAYS OF ATTENDANCE	121,229		121,229	N/A	N/A

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

A U D 8501MHCS-SC Page 3 of 12

Contract Number **CSPP 9016**

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

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

	Column A Cumulative CDNFS 8501MHCS-SC	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus				2.1740	0
Toddlers (18 up to 36 months) Full-time				1.8500	0
Toddlers (18 up to 36 months) Three-quarters-time				1.4000	0
Toddlers (18 up to 36 months) One-half-time				1.0400	0
Three Years and Older Full-time-plus				1.2300	0
Three Years and Older Full-time				1.0500	0
Three Years and Older Three-quarters-time				0.8000	0
Three Years and Older One-half-time				0.7252	0
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time				1.5900	0
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time				1.0898	0

Kidango, Inc.

CDE Schedules

A U D 8501MHCS-SC Page 4 of 12

Contract Number **CSPP 9016**

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

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

	Column A Cumulative CDNFS 8501MHCS-SC	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.3480	0
Limited and Non-English Proficient Full-time				1.1500	0
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time				0.7252	0
At Risk of Abuse or Neglect Full-time-plus				1.3480	0
At Risk of Abuse or Neglect Full-time				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.7252	0
Severely Disabled Full-time-plus				2.3274	0
Severely Disabled Full-time				1.9800	0
Severely Disabled Three-quarters-time				1.4975	0
Severely Disabled One-half-time				1.3531	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)				N/A	0

A U D 8501MHCS-SC Page 5 of 12

Contract Number CSPP 9016

Full Name of Contractor Kidango, Inc.

Section 3 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 8501MHCS-SC	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus	369		369	1.1800	435.42
Three Years and Older Full-time	13,683		13,683	1.0000	13,683
Three Years and Older Three-quarters-time	4		4	0.7500	3
Three Years and Older One-half-time	8,591		8,591	0.6752	5,800.6432
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time	1,906		1,906	1.5400	2,935.24
Exceptional Needs Three-quarters-time	15		15	1.1550	17.325
Exceptional Needs One-half-time	4,295		4,295	1.0398	4,465.941
Limited and Non-English Proficient Full-time-plus	32		32	1.2980	41.536
Limited and Non-English Proficient Full-time	14,391		14,391	1.1000	15,830.1
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time	8,870		8,870	0.6752	5,989.024

Kidango, Inc.

CDE Schedules

A U D 8501MHCS-SC Page 6 of 12

Contract Number **CSPP 9016**

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

Section 3 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 8501MHCS-SC	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time	148		148	1.1000	162.8
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6752	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.3031	0
TOTAL DAYS OF ENROLLMENT	52,304		52,304	N/A	49,364.0292
DAYS OF OPERATION	246		246	N/A	N/A
DAYS OF ATTENDANCE	51,900		51,900	N/A	N/A

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

A U D 8501MHCS-SC Page 7 of 12

Contract Number **CSPP 9016**

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

Section 4 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 8501MHCS-SC	Column B Audit Adjustments	Column C Cumulative per Year	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.6752	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				1.0398	0

Kidango, Inc.

CDE Schedules

A U D 8501MHCS-SC Page 8 of 12

Contract Number **CSPP 9016**

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

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

	Column A Cumulative CDNFS 8501MHCS-SC	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6752	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6752	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.3031	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT				N/A	0

A U D 8501MHCS-SC Page 9 of 12

Contract Number **CSPP 9016**

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

Section 5 - Revenue

	Column A Cumulative CDNFS 8501MHCS-SC	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	274,867	1	274,868
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	274,867	1	274,868
Transfer from Reserve - General			
Transfer from Reserve - Professional Development	75,402		75,402
Transfer from Reserve Total	75,402		75,402
Family Fees for Certified Children	184,591	-21,667	162,924
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start	663,812	7,000	670,812
Unrestricted Income - Other:			
Total Revenue	1,198,672	-14,666	1,184,006

Comments:

Kidango, Inc.

CDE Schedules

A U D 8501MHCS-SC Page 10 of 12

Contract Number **CSPP 9016**

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

Section 6 - Reimbursable Expenses

	Column A Cumulative CDNFS 8501MHCS-SC	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	3,191,214	286,235	3,477,449
2000 Classified Salaries	2,043,314	79,607	2,122,921
3000 Employee Benefits	1,205,050	-83,199	1,121,851
4000 Books and Supplies	582,176	-114,100	468,076
5000 Services and Other Operating Expenses	1,472,125	-295,285	1,176,840
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)	19,245	79,812	99,057
6500 Equipment Replacement (program-related)	127,852	-120,000	7,852
Depreciation or Use Allowance	58,332	-17,661	40,671
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	8,699,308	-184,591	8,514,717
Total Administrative Cost (included in Section 6 above)	1,263,666	-9,011	1,254,655
Total Staff Training Cost (included in Section 6 above)	75,402		75,402

Approved Indirect Cost Rate:

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

A U D 8501MHCS-SC Page 11 of 12

Contract Number **CSPP 9016**

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

Section 7 - Supplemental Revenue

	Column A Cumulative CDNFS 8501MHCS-SC	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding	50,712	5,058	55,770
Other:			
Other:			
Total Supplemental Revenue	50,712	5,058	55,770

Section 8 - Supplemental Expenses

	Column A Cumulative CDNFS 8501MHCS-SC	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	26,586		26,586
2000 Classified Salaries	8,500		8,500
3000 Employee Benefits	2,643	5,213	7,856
4000 Books and Supplies	164		164
5000 Services and Other Operating Expenses	12,819	-155	12,664
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses	50,712	5,058	55,770

Kidango, Inc. CDE Schedules

A U D 8501MHCS-SC Page 12 of 12

Contract Number **CSPP 9016**

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

Section 9 - Summary

	Column A Cumulative CDNFS 8501MHCS-SC	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	175,022		175,022
Days of Operation	246		246
Days of Attendance (including MHCS)	173,129		173,129
Restricted Program Income	274,867	1	274,868
Transfer from Reserve	75,402		75,402
Family Fees for Certified Children	184,591	-21,667	162,924
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	8,699,308	-184,591	8,514,717
Total Administrative Cost	1,263,666	-9,011	1,254,655
Total Staff Training Cost	75,402		75,402

Total Certified Adjusted Days of Enrollment
(Includes MHCS)

151,924.964

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

0

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

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

Yes

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

Yes

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

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

A U D 9500AP Page 1 of 4

Fiscal Year End	June 30, 2020
Contract Number	CFCC 9000
Vendor Code	B2020

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)				
Family Fees for Certified Children		4,012		4,012
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue		4,012		4,012

Kidango, Inc.

CDE Schedules

A U D 9500AP Page 2 of 4

Contract Number **CFCC 9000**

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		478,030		478,030
1000 Certificated Salaries				
2000 Classified Salaries			94,758	94,758
3000 Employee Benefits			15,699	15,699
4000 Books and Supplies			2,069	2,069
5000 Services and Other Operating Expenses		204,859	-112,623	92,236
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance			77	77
Indirect Costs (include in Total Administrative Cost)				
Non-Reimbursable (State use only)				
Total Reimbursable Expenses		682,889	-20	682,869
Total Administrative Cost (included in Section 2 above)		102,434	-5,360	97,074
Days of Operation		246		246

Approved Indirect Cost Rate:

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

A U D 9500AP Page 3 of 4

Contract Number **CFCC 9000**

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

Section 3 - Supplemental 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
Enhancement Funding				
Other:				
Total Supplemental Revenue				

Section 4 - Supplemental 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				
1000 Certificated Salaries				
2000 Classified Salaries				
3000 Employee Benefits				
4000 Books and Supplies				
5000 Services and Other Operating Expenses				
6000 Equipment / Capital Outlay				
Depreciation or Use Allowance				
Indirect Costs				
Non-Reimbursable Supplemental Expenses				
Total Supplemental Expenses				

Kidango, Inc.

CDE Schedules

A U D 9500AP Page 4 of 4

Contract Number **CFCC 9000**

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

Section 5 - Summary

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees for Certified Children		4,012		4,012
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		478,030		478,030
Total Administrative Cost		102,434	-5,360	97,074
Days of Operation		246		246
Total Reimbursable Expenses		682,889	-20	682,869

Comments:

**California Department of Education
Audited Attendance and Fiscal Report
for Child Development Programs with
Early Childhood Mental Health Consultation Services**

Fiscal Year Ending **June 30, 2020**

Contract Number **CCTR 9007**

Vendor Code **B2020**

A U D 9500MHCS Page 1 of 12

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

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

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.9292	0
Infants (up to 18 months) Full-time				2.4900	0
Infants (up to 18 months) Three-quarters-time				1.8800	0
Infants (up to 18 months) One-half-time				1.3920	0
Toddlers (18 up to 36 months) Full-time-plus				2.1740	0
Toddlers (18 up to 36 months) Full-time	114		114	1.8500	210.9
Toddlers (18 up to 36 months) Three-quarters-time				1.4000	0
Toddlers (18 up to 36 months) One-half-time				1.0400	0
Three Years and Older Full-time-plus				1.2300	0
Three Years and Older Full-time				1.0500	0
Three Years and Older Three-quarters-time				0.8000	0
Three Years and Older One-half-time				0.6000	0
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time				1.5900	0
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time				0.8970	0

Kidango, Inc.

CDE Schedules

A U D 9500MHCS Page 2 of 12

Contract Number **CCTR 9007**

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

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

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.3480	0
Limited and Non-English Proficient Full-time				1.1500	0
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time				0.6550	0
At Risk of Abuse or Neglect Full-time-plus				1.3480	0
At Risk of Abuse or Neglect Full-time				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.6550	0
Severely Disabled Full-time-plus				2.3274	0
Severely Disabled Full-time				1.9800	0
Severely Disabled Three-quarters-time				1.4975	0
Severely Disabled One-half-time				1.1115	0
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	114		114	N/A	210.9
DAYS OF OPERATION	246		246	N/A	N/A
DAYS OF ATTENDANCE	114		114	N/A	N/A

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

A U D 9500MHCS Page 3 of 12

Contract Number CCTR 9007

Full Name of Contractor Kidango, Inc.

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

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.9292	0
Infants (up to 18 months) Full-time				2.4900	0
Infants (up to 18 months) Three-quarters-time				1.8800	0
Infants (up to 18 months) One-half-time				1.3920	0
Toddlers (18 up to 36 months) Full-time-plus				2.1740	0
Toddlers (18 up to 36 months) Full-time				1.8500	0
Toddlers (18 up to 36 months) Three-quarters-time				1.4000	0
Toddlers (18 up to 36 months) One-half-time				1.0400	0
Three Years and Older Full-time-plus	417		417	1.2300	512.91
Three Years and Older Full-time	140		140	1.0500	147
Three Years and Older Three-quarters-time				0.8000	0
Three Years and Older One-half-time	74		74	0.6000	44.4
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time				1.5900	0
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time				0.8970	0

Kidango, Inc.

CDE Schedules

A U D 9500MHCS Page 4 of 12

Contract Number **CCTR 9007**

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

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

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.3480	0
Limited and Non-English Proficient Full-time				1.1500	0
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time				0.6550	0
At Risk of Abuse or Neglect Full-time-plus				1.3480	0
At Risk of Abuse or Neglect Full-time				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.6550	0
Severely Disabled Full-time-plus				2.3274	0
Severely Disabled Full-time				1.9800	0
Severely Disabled Three-quarters-time				1.4975	0
Severely Disabled One-half-time				1.1115	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	631		631	N/A	704.31

A U D 9500MHCS Page 5 of 12

Contract Number **CCTR 9007**

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

Section 3 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	0
Infants (up to 18 months) Full-time				2.4400	0
Infants (up to 18 months) Three-quarters-time				1.8300	0
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time	1,181		1,181	1.8000	2,125.8
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.5500	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

Kidango, Inc. CDE Schedules

A U D 9500MHCS Page 6 of 12

Contract Number **CCTR 9007**

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

Section 3 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL CERTIFIED DAYS OF ENROLLMENT	1,181		1,181	N/A	2,125.8
DAYS OF OPERATION	246		246	N/A	N/A
DAYS OF ATTENDANCE	1,181		1,181	N/A	N/A

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

A U D 9500MHCS Page 7 of 12

Contract Number **CCTR 9007**

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

Section 4 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	0
Infants (up to 18 months) Full-time				2.4400	0
Infants (up to 18 months) Three-quarters-time				1.8300	0
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.5500	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

Kidango, Inc.

CDE Schedules

A U D 9500MHCS Page 8 of 12

Contract Number CCTR 9007

Full Name of Contractor Kidango, Inc.

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

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT				N/A	0

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	1,986	1	1,987
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	1,986	1	1,987
Transfer From Reserve			
Family Fees for Certified Children	1,697		1,697
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children	32,710	-1	32,709
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
Total Revenue	36,393	0	36,393

Comments:

Kidango, Inc.

CDE Schedules

A U D 9500MHCS Page 10 of 12

Contract Number **CCTR 9007**

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	25,273	-7,574	17,699
2000 Classified Salaries	15,416	-2,078	13,338
3000 Employee Benefits	9,745	-2,487	7,258
4000 Books and Supplies	3,159	-706	2,453
5000 Services and Other Operating Expenses	95,051	10,100	105,151
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)	2,855	-2,508	347
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	396	584	980
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	151,895	-4,669	147,226
Total Administrative Cost (included in Section 6 above)	22,486	-15,114	7,372
Total Staff Training Cost (included in Section 6 above)			

Approved Indirect Cost Rate:

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

A U D 9500MHCS Page 11 of 12

Contract Number **CCTR 9007**

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

Section 7 - Supplemental Revenue

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

Section 8 - Supplemental Expenses

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

Kidango, Inc.

CDE Schedules

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Contract Number **CCTR 9007**

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)	1,295		1,295
Days of Operation	246		246
Days of Attendance	1,295		1,295
Restricted Program Income	1,986	1	1,987
Transfer from Reserve			
Family Fees for Certified Children	1,697		1,697
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	151,895	-4,669	147,226
Total Administrative Cost	22,486	-15,114	7,372
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment **2,336.7**

Total Non-Certified Adjusted Days of Enrollment **704.31**

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

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

YES

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

YES

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

**California Department of Education
Audited Attendance and Fiscal Report
for Child Development Programs with
Early Childhood Mental Health Consultation Services**

Fiscal Year Ending **June 30, 2020**

Contract Number **CCTR 9008**

Vendor Code **B2020**

A U D 9500MHCS Page 1 of 12

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

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

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus	1,905		1,905	2.9292	5,580.126
Infants (up to 18 months) Full-time	2,699		2,699	2.4900	6,720.51
Infants (up to 18 months) Three-quarters-time	24		24	1.8800	45.12
Infants (up to 18 months) One-half-time				1.3920	0
Toddlers (18 up to 36 months) Full-time-plus	3,695		3,695	2.1740	8,032.93
Toddlers (18 up to 36 months) Full-time	20,615		20,615	1.8500	38,137.75
Toddlers (18 up to 36 months) Three-quarters-time	233		233	1.4000	326.2
Toddlers (18 up to 36 months) One-half-time	1		1	1.0400	1.04
Three Years and Older Full-time-plus				1.2300	0
Three Years and Older Full-time	85		85	1.0500	89.25
Three Years and Older Three-quarters-time				0.8000	0
Three Years and Older One-half-time				0.6000	0
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time				1.5900	0
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time				0.8970	0

Kidango, Inc.

CDE Schedules

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Contract Number **CCTR 9008**

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

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

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.3480	0
Limited and Non-English Proficient Full-time	3		3	1.1500	3.45
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time				0.6550	0
At Risk of Abuse or Neglect Full-time-plus				1.3480	0
At Risk of Abuse or Neglect Full-time				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.6550	0
Severely Disabled Full-time-plus				2.3274	0
Severely Disabled Full-time				1.9800	0
Severely Disabled Three-quarters-time				1.4975	0
Severely Disabled One-half-time				1.1115	0
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	29,260		29,260	N/A	58,936.376
DAYS OF OPERATION	246		246	N/A	N/A
DAYS OF ATTENDANCE	28,087		28,087	N/A	N/A

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

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Contract Number **CCTR 9008**

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	1,260		1,260	2.9292	3,690.792
Infants (up to 18 months) Full-time				2.4900	0
Infants (up to 18 months) Three-quarters-time				1.8800	0
Infants (up to 18 months) One-half-time				1.3920	0
Toddlers (18 up to 36 months) Full-time-plus	1,727		1,727	2.1740	3,754.498
Toddlers (18 up to 36 months) Full-time	26		26	1.8500	48.1
Toddlers (18 up to 36 months) Three-quarters-time				1.4000	0
Toddlers (18 up to 36 months) One-half-time				1.0400	0
Three Years and Older Full-time-plus	6,117		6,117	1.2300	7,523.91
Three Years and Older Full-time	451		451	1.0500	473.55
Three Years and Older Three-quarters-time	118		118	0.8000	94.4
Three Years and Older One-half-time	5,697		5,697	0.6000	3,418.2
Exceptional Needs Full-time-plus	171		171	1.8672	319.2912
Exceptional Needs Full-time	203		203	1.5900	322.77
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time				0.8970	0

Kidango, Inc.

CDE Schedules

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Contract Number **CCTR 9008**

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	415		415	1.3480	559.42
Limited and Non-English Proficient Full-time	128		128	1.1500	147.2
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time	959		959	0.6550	628.145
At Risk of Abuse or Neglect Full-time-plus				1.3480	0
At Risk of Abuse or Neglect Full-time				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.6550	0
Severely Disabled Full-time-plus				2.3274	0
Severely Disabled Full-time				1.9800	0
Severely Disabled Three-quarters-time				1.4975	0
Severely Disabled One-half-time				1.1115	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	17,272		17,272	N/A	20,980.2762

A U D 9500MHCS Page 5 of 12

Contract Number **CCTR 9008**

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

Section 3 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	0
Infants (up to 18 months) Full-time	4,008		4,008	2.4400	9,779.52
Infants (up to 18 months) Three-quarters-time	11		11	1.8300	20.13
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time	17,823		17,823	1.8000	32,081.4
Toddlers (18 up to 36 months) Three-quarters-time	127		127	1.3500	171.45
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time	4,406		4,406	1.0000	4,406
Three Years and Older Three-quarters-time	7,611		7,611	0.7500	5,708.25
Three Years and Older One-half-time	12,718		12,718	0.5500	6,994.9
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

Kidango, Inc.

CDE Schedules

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Contract Number **CCTR 9008**

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

Section 3 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL CERTIFIED DAYS OF ENROLLMENT	46,704		46,704	N/A	59,161.65
DAYS OF OPERATION	246		246	N/A	N/A
DAYS OF ATTENDANCE	46,647		46,647	N/A	N/A

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

A U D 9500MHCS Page 7 of 12

Contract Number **CCTR 9008**

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

Section 4 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	0
Infants (up to 18 months) Full-time				2.4400	0
Infants (up to 18 months) Three-quarters-time				1.8300	0
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.5500	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

Kidango, Inc.

CDE Schedules

A U D 9500MHCS Page 8 of 12

Contract Number CCTR 9008

Full Name of Contractor Kidango, Inc.

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

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT				N/A	0

A U D 9500MHCS Page 9 of 12

Contract Number CCTR 9008

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	152,825		152,825
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	152,825		152,825
Transfer From Reserve	45,369		45,369
Family Fees for Certified Children	85,125	-496	84,629
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children	851,665		851,665
Unrestricted Income - Head Start	1,027,158	328,633	1,355,791
Unrestricted Income - Other:			
Total Revenue	2,162,142	328,137	2,490,279

Comments:

Kidango, Inc.

CDE Schedules

A U D 9500MHCS Page 10 of 12

Contract Number **CCTR 9008**

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

Section 6 - Reimbursable Expenses

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	1,646,330	136,621	1,782,951
2000 Classified Salaries	1,208,139	14,265	1,222,404
3000 Employee Benefits	650,215	52,499	702,714
4000 Books and Supplies	330,158	-172,344	157,814
5000 Services and Other Operating Expenses	3,492,196	-707,850	2,784,346
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)	10,828	46,704	57,532
6500 Equipment Replacement (program-related)		3,051	3,051
Depreciation or Use Allowance	30,331	-4,845	25,486
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	7,368,197	-631,899	6,736,298
Total Administrative Cost (included in Section 6 above)	1,082,306	-374,442	707,864
Total Staff Training Cost (included in Section 6 above)	45,369		45,369

Approved Indirect Cost Rate:

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

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Contract Number **CCTR 9008**

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

Section 7 - Supplemental Revenue

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other:	78,790	43,505	122,295
Other:			
Total Supplemental Revenue	78,790	43,505	122,295

Section 8 - Supplemental Expenses

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	9,723		9,723
2000 Classified Salaries	1,500	1,586	3,086
3000 Employee Benefits	860	3,987	4,847
4000 Books and Supplies	26,327	6,764	33,091
5000 Services and Other Operating Expenses	40,380	31,168	71,548
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses	78,790	43,505	122,295

Kidango, Inc. CDE Schedules

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Contract Number **CCTR 9008**

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)	75,964		75,964
Days of Operation	246		246
Days of Attendance	74,734		74,734
Restricted Program Income	152,825		152,825
Transfer from Reserve	45,369		45,369
Family Fees for Certified Children	85,125	-496	84,629
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	7,368,197	-631,899	6,736,298
Total Administrative Cost	1,082,306	-374,442	707,864
Total Staff Training Cost	45,369		45,369

Total Certified Adjusted Days of Enrollment **118,098.026**

Total Non-Certified Adjusted Days of Enrollment **20,980.2762**

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

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

YES

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

YES

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

**California Department of Education
Audited Attendance and Fiscal Report
for Child Development Programs with
Early Childhood Mental Health Consultation Services**

Fiscal Year Ending **June 30, 2020**

Contract Number **CCTR 9009**

Vendor Code **B2020**

A U D 9500MHCS Page 1 of 12

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

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

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.9292	0
Infants (up to 18 months) Full-time	293		293	2.4900	729.57
Infants (up to 18 months) Three-quarters-time				1.8800	0
Infants (up to 18 months) One-half-time				1.3920	0
Toddlers (18 up to 36 months) Full-time-plus	8		8	2.1740	17.392
Toddlers (18 up to 36 months) Full-time	18,339		18,339	1.8500	33,927.15
Toddlers (18 up to 36 months) Three-quarters-time	21		21	1.4000	29.4
Toddlers (18 up to 36 months) One-half-time				1.0400	0
Three Years and Older Full-time-plus				1.2300	0
Three Years and Older Full-time	99		99	1.0500	103.95
Three Years and Older Three-quarters-time				0.8000	0
Three Years and Older One-half-time				0.6000	0
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time				1.5900	0
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time				0.8970	0

Kidango, Inc. CDE Schedules

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Contract Number **CCTR 9009**

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

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

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.3480	0
Limited and Non-English Proficient Full-time	14		14	1.1500	16.1
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time				0.6550	0
At Risk of Abuse or Neglect Full-time-plus				1.3480	0
At Risk of Abuse or Neglect Full-time				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.6550	0
Severely Disabled Full-time-plus				2.3274	0
Severely Disabled Full-time				1.9800	0
Severely Disabled Three-quarters-time				1.4975	0
Severely Disabled One-half-time				1.1115	0
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	18,774		18,774	N/A	34,823.562
DAYS OF OPERATION	246		246	N/A	N/A
DAYS OF ATTENDANCE	18,698		18,698	N/A	N/A

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

A U D 9500MHCS Page 3 of 12

Contract Number **CCTR 9009**

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

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

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.9292	0
Infants (up to 18 months) Full-time				2.4900	0
Infants (up to 18 months) Three-quarters-time				1.8800	0
Infants (up to 18 months) One-half-time				1.3920	0
Toddlers (18 up to 36 months) Full-time-plus	837		837	2.1740	1,819.638
Toddlers (18 up to 36 months) Full-time	619		619	1.8500	1,145.15
Toddlers (18 up to 36 months) Three-quarters-time	72		72	1.4000	100.8
Toddlers (18 up to 36 months) One-half-time	36		36	1.0400	37.44
Three Years and Older Full-time-plus	1,075		1,075	1.2300	1,322.25
Three Years and Older Full-time	1,837		1,837	1.0500	1,928.85
Three Years and Older Three-quarters-time	414		414	0.8000	331.2
Three Years and Older One-half-time	721		721	0.6000	432.6
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time				1.5900	0
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time				0.8970	0

Kidango, Inc.

CDE Schedules

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Contract Number **CCTR 9009**

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	176		176	1.3480	237.248
Limited and Non-English Proficient Full-time	176		176	1.1500	202.4
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time	142		142	0.6550	93.01
At Risk of Abuse or Neglect Full-time-plus				1.3480	0
At Risk of Abuse or Neglect Full-time				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.6550	0
Severely Disabled Full-time-plus				2.3274	0
Severely Disabled Full-time				1.9800	0
Severely Disabled Three-quarters-time				1.4975	0
Severely Disabled One-half-time				1.1115	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	6,105		6,105	N/A	7,650.586

A U D 9500MHCS Page 5 of 12

Contract Number **CCTR 9009**

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	660		660	2.8792	1,900.272
Infants (up to 18 months) Full-time	1,108		1,108	2.4400	2,703.52
Infants (up to 18 months) Three-quarters-time				1.8300	0
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus	821		821	2.1240	1,743.804
Toddlers (18 up to 36 months) Full-time	7,850		7,850	1.8000	14,130
Toddlers (18 up to 36 months) Three-quarters-time	125		125	1.3500	168.75
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus	991		991	1.1800	1,169.38
Three Years and Older Full-time	2,589		2,589	1.0000	2,589
Three Years and Older Three-quarters-time	3,852		3,852	0.7500	2,889
Three Years and Older One-half-time	3,864		3,864	0.5500	2,125.2
Exceptional Needs Full-time-plus	35		35	1.8172	63.602
Exceptional Needs Full-time	25		25	1.5400	38.5
Exceptional Needs Three-quarters-time	77		77	1.1550	88.935
Exceptional Needs One-half-time	108		108	0.8470	91.476

Kidango, Inc.

CDE Schedules

A U D 9500MHCS Page 6 of 12

Contract Number **CCTR 9009**

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

Section 3 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time	221		221	1.1000	243.1
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL CERTIFIED DAYS OF ENROLLMENT	22,326		22,326	N/A	29,944.539
DAYS OF OPERATION	246		246	N/A	N/A
DAYS OF ATTENDANCE	22,366		22,366	N/A	N/A

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

A U D 9500MHCS Page 7 of 12

Contract Number **CCTR 9009**

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

Section 4 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	0
Infants (up to 18 months) Full-time				2.4400	0
Infants (up to 18 months) Three-quarters-time				1.8300	0
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus	141		141	1.1800	166.38
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time	78		78	0.7500	58.5
Three Years and Older One-half-time	316		316	0.5500	173.8
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

Kidango, Inc.

CDE Schedules

A U D 9500MHCS Page 8 of 12

Contract Number **CCTR 9009**

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

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

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time	16		16	1.1000	17.6
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	551		551	N/A	416.28

A U D 9500MHCS Page 9 of 12

Contract Number CCTR 9009

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	86,658		86,658
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	86,658		86,658
Transfer From Reserve	27,559		27,559
Family Fees for Certified Children	58,474	-550	57,924
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children	304,171	-18,835	285,336
Unrestricted Income - Head Start	518,775	429,255	948,030
Unrestricted Income - Other:			
Total Revenue	995,637	409,870	1,405,507

Comments:

Kidango, Inc.

CDE Schedules

A U D 9500MHCS Page 10 of 12

Contract Number **CCTR 9009**

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)	545,036		545,036
1000 Certificated Salaries	1,021,484	12,161	1,033,645
2000 Classified Salaries	654,105	17,750	671,855
3000 Employee Benefits	381,894	48,841	430,735
4000 Books and Supplies	243,020	75,146	318,166
5000 Services and Other Operating Expenses	961,301	-251,521	709,780
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)	20,868	17,331	38,199
6500 Equipment Replacement (program-related)	32,381	-16,919	15,462
Depreciation or Use Allowance	18,394	-3,486	14,908
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	3,878,483	-100,697	3,777,786
Total Administrative Cost (included in Section 6 above)	568,774	-80,667	488,107
Total Staff Training Cost (included in Section 6 above)	27,559		27,559

Approved Indirect Cost Rate:

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

A U D 9500MHCS Page 11 of 12

Contract Number **CCTR 9009**

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

Section 7 - Supplemental Revenue

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other:	21,182	14,721	35,903
Other:			
Total Supplemental Revenue	21,182	14,721	35,903

Section 8 - Supplemental Expenses

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries		5,440	5,440
2000 Classified Salaries		1,501	1,501
3000 Employee Benefits		3,513	3,513
4000 Books and Supplies		7,868	7,868
5000 Services and Other Operating Expenses	7,875	9,706	17,581
6000 Equipment / Capital Outlay	13,307	-13,307	0
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses	21,182	14,721	35,903

Kidango, Inc. CDE Schedules

A U D 9500MHCS Page 12 of 12

Contract Number **CCTR 9009**

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)	41,100		41,100
Days of Operation	246		246
Days of Attendance	41,064		41,064
Restricted Program Income	86,658		86,658
Transfer from Reserve	27,559		27,559
Family Fees for Certified Children	58,474	-550	57,924
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers	545,036		545,036
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	3,878,483	-100,697	3,777,786
Total Administrative Cost	568,774	-80,667	488,107
Total Staff Training Cost	27,559		27,559

Total Certified Adjusted Days of Enrollment **64,768.101**

Total Non-Certified Adjusted Days of Enrollment **8,066.866**

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

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

YES

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

YES

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

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

A U D 8501MHCS Page 1 of 12

Fiscal Year Ending **June 30, 2020**

Contract Number **CSPP 9019**

Vendor Code **6124**

Full Name of Contractor **New Haven Unified School District**

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

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus	3,060		3,060	1.2300	3,763.8
Three Years and Older Full-time	6,088		6,088	1.0500	6,392.4
Three Years and Older Three-quarters-time				0.8000	0
Three Years and Older One-half-time	42,202		42,202	0.6693	28,245.7986
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time	223		223	1.5900	354.57
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time	2,187		2,187	1.0037	2,195.0919
Limited and Non-English Proficient Full-time-plus	222		222	1.3480	299.256
Limited and Non-English Proficient Full-time	509		509	1.1500	585.35
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time	14,993		14,993	0.6693	10,034.8149

Kidango, Inc.

CDE Schedules

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Contract Number **CSPP 9019**

Full Name of Contractor **New Haven Unified School District**

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

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.3480	0
At Risk of Abuse or Neglect Full-time				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time	20		20	0.6693	13.386
Severely Disabled Full-time-plus				2.3274	0
Severely Disabled Full-time				1.9800	0
Severely Disabled Three-quarters-time				1.4975	0
Severely Disabled One-half-time				1.2452	0
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	69,504		69,504	N/A	51,884.4674
DAYS OF OPERATION	244		244	N/A	N/A
DAYS OF ATTENDANCE	68,475		68,475	N/A	N/A

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

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Contract Number **CSPP 9019**

Full Name of Contractor **New Haven Unified School District**

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

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus				2.1740	0
Toddlers (18 up to 36 months) Full-time				1.8500	0
Toddlers (18 up to 36 months) Three-quarters-time				1.4000	0
Toddlers (18 up to 36 months) One-half-time				1.0400	0
Three Years and Older Full-time-plus				1.2300	0
Three Years and Older Full-time				1.0500	0
Three Years and Older Three-quarters-time				0.8000	0
Three Years and Older One-half-time				0.6693	0
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time				1.5900	0
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time				1.0037	0

Kidango, Inc.

CDE Schedules

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Contract Number **CSPP 9019**

Full Name of Contractor **New Haven Unified School District**

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

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.3480	0
Limited and Non-English Proficient Full-time				1.1500	0
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time				0.6693	0
At Risk of Abuse or Neglect Full-time-plus				1.3480	0
At Risk of Abuse or Neglect Full-time				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.6693	0
Severely Disabled Full-time-plus				2.3274	0
Severely Disabled Full-time				1.9800	0
Severely Disabled Three-quarters-time				1.4975	0
Severely Disabled One-half-time				1.2452	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)				N/A	0

A U D 8501MHCS Page 5 of 12

Contract Number **CSPP 9019**

Full Name of Contractor **New Haven Unified School District**

Section 3 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.6193	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.9537	0
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0

Kidango, Inc.

CDE Schedules

A U D 8501MHCS Page 6 of 12

Contract Number **CSPP 9019**

Full Name of Contractor **New Haven Unified School District**

Section 3 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
TOTAL DAYS OF ENROLLMENT				N/A	0
DAYS OF OPERATION	244		244	N/A	N/A
DAYS OF ATTENDANCE				N/A	N/A

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

A U D 8501MHCS Page 7 of 12

Contract Number **CSPP 9019**

Full Name of Contractor **New Haven Unified School District**

Section 4 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.6193	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.9537	0

Kidango, Inc.

CDE Schedules

A U D 8501MHCS Page 8 of 12

Contract Number **CSPP 9019**

Full Name of Contractor **New Haven Unified School District**

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

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT				N/A	0

A U D 8501MHCS Page 9 of 12

Contract Number CSPP 9019

Full Name of Contractor New Haven Unified School District

Section 5 - Revenue

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	89,420	1	89,421
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	89,420	1	89,421
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Transfer from Reserve Total			
Family Fees for Certified Children	31,579		31,579
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start	39,833		39,833
Unrestricted Income - Other:			
TOTAL REVENUE	160,832	1	160,833

Comments:

Kidango, Inc.

CDE Schedules

A U D 8501MHCS Page 10 of 12

Contract Number **CSPP 9019**

Full Name of Contractor **New Haven Unified School District**

Section 6 - Reimbursable Expenses

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	1,174,500	-89,043	1,085,457
2000 Classified Salaries	736,104	16,207	752,311
3000 Employee Benefits	447,327	-41,650	405,677
4000 Books and Supplies	169,367	-54,774	114,593
5000 Services and Other Operating Expenses	336,663	-110,490	226,173
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)	7,066	-1,966	5,100
6500 Equipment Replacement (program-related)		1,191	1,191
Depreciation or Use Allowance	21,122	-6,423	14,699
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	2,892,149	-286,948	2,605,201
Total Administrative Cost (included in Section 6 above)	420,409	-57,030	363,379
Total Staff Training Cost (included in Section 6 above)			

Approved Indirect Cost Rate:

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

A U D 8501MHCS Page 11 of 12

Contract Number **CSPP 9019**

Full Name of Contractor **New Haven Unified School District**

Section 7 - Supplemental Revenue

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding	21,377	1,981	23,358
Other:			
Other:			
Total Supplemental Revenue	21,377	1,981	23,358

Section 8 - Supplemental Expenses

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	10,734		10,734
2000 Classified Salaries	2,650		2,650
3000 Employee Benefits	1,000	1,768	2,768
4000 Books and Supplies	212	255	467
5000 Services and Other Operating Expenses	6,781	-42	6,739
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses	21,377	1,981	23,358

Kidango, Inc.

CDE Schedules

A U D 8501MHCS Page 12 of 12

Contract Number **CSPP 9019**

Full Name of Contractor **New Haven Unified School District**

Section 9 - Summary

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	69,504		69,504
Days of Operation	244		244
Days of Attendance (including MHCS)	68,475		68,475
Restricted Program Income	89,420	1	89,421
Transfer from Reserve			
Family Fees for Certified Children	31,579		31,579
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	2,892,149	-286,948	2,605,201
Total Administrative Cost	420,409	-57,030	363,379
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment **51,884.4674**

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

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

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

Yes

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

Yes

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

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

A U D 9500AP Page 1 of 4

Fiscal Year End June 30, 2020

Contract Number CFCC 9022

Vendor Code P800

Full Name of Contractor 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)				
Family Fees for Certified Children		10,167		10,167
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue		10,167		10,167

Kidango, Inc.

CDE Schedules

A U D 9500AP Page 2 of 4

Contract Number **CFCC 9022**

Full Name of Contractor **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		827,162		827,162
1000 Certificated Salaries				
2000 Classified Salaries			145,801	145,801
3000 Employee Benefits			13,131	13,131
4000 Books and Supplies			2,110	2,110
5000 Services and Other Operating Expenses		354,439	-294,719	59,720
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance			396	396
Indirect Costs (include in Total Administrative Cost)				
Non-Reimbursable (State use only)				
Total Reimbursable Expenses		1,181,601	-133,281	1,048,320
Total Administrative Cost (included in Section 2 above)		177,240	-23,166	154,074
Days of Operation				

Approved Indirect Cost Rate:

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

A U D 9500AP Page 3 of 4

Contract Number **CFCC 9022**

Full Name of Contractor **Community Family Services Inc.**

Section 3 - Supplemental 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
Enhancement Funding				
Other:				
Total Supplemental Revenue				

Section 4 - Supplemental 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				
1000 Certificated Salaries				
2000 Classified Salaries				
3000 Employee Benefits				
4000 Books and Supplies				
5000 Services and Other Operating Expenses				
6000 Equipment / Capital Outlay				
Depreciation or Use Allowance				
Indirect Costs				
Non-Reimbursable Supplemental Expenses				
Total Supplemental Expenses				

Kidango, Inc.

CDE Schedules

A U D 9500AP Page 4 of 4

Contract Number **CFCC 9022**

Full Name of Contractor **Community Family Services Inc.**

Section 5 - Summary

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees for Certified Children		10,167		10,167
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		827,162		827,162
Total Administrative Cost		177,240	-23,166	154,074
Days of Operation				
Total Reimbursable Expenses		1,181,601	-133,281	1,048,320

Comments:

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

Fiscal Year Ending **June 30, 2020**

Contract Number **CCTR 9261**

Vendor Code **B2020**

A U D 9500 Page 1 of 8

Full Name of Contractor **East Side Union High School District**

Section 1 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	0
Infants (up to 18 months) Full-time	2,000		2,000	2.4400	4,880
Infants (up to 18 months) Three-quarters-time				1.8300	0
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time	4,555		4,555	1.8000	8,199
Toddlers (18 up to 36 months) Three-quarters-time	28		28	1.3500	37.8
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time	1		1	1.0000	1
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.5500	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

Kidango, Inc.

CDE Schedules

A U D 9500 Page 2 of 8

Contract Number **CCTR 9261**

Full Name of Contractor **East Side Union High School District**

Section 1 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL CERTIFIED DAYS OF ENROLLMENT	6,584		6,584	N/A	13,117.8
DAYS OF OPERATION	246		246	N/A	N/A
DAYS OF ATTENDANCE	6,511		6,511	N/A	N/A

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

A U D 9500 Page 3 of 8

Contract Number **CCTR 9261**

Full Name of Contractor **East Side Union High School District**

Section 2 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	0
Infants (up to 18 months) Full-time				2.4400	0
Infants (up to 18 months) Three-quarters-time				1.8300	0
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.5500	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

Kidango, Inc.

CDE Schedules

A U D 9500 Page 4 of 8

Contract Number **CCTR 9261**

Full Name of Contractor **East Side Union High School District**

Section 2 - Days of Enrollment Non-Certified Children (continued)

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT				N/A	0

Full Name of Contractor East Side Union High School District

Section 3 - Revenue

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	22,527		22,527
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	22,527		22,527
Transfer From Reserve			
Family Fees for Certified Children	6,765		6,765
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start	259,200		259,200
Unrestricted Income - Other:			
Total Revenue	288,492		288,492

Comments:

Kidango, Inc.

CDE Schedules

A U D 9500 Page 6 of 8

Contract Number **CCTR 9261**

Full Name of Contractor **East Side Union High School District**

Section 4 - Reimbursable Expenses

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	189,165	141,187	330,352
2000 Classified Salaries	121,130	39,580	160,710
3000 Employee Benefits	70,721	30,519	101,240
4000 Books and Supplies	45,004	-24,190	20,814
5000 Services and Other Operating Expenses	278,952	-207,900	71,052
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)	3,865	-2,019	1,846
6500 Equipment Replacement (program-related)	5,996	-5,996	0
Depreciation or Use Allowance	3,406	-117	3,289
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	718,239	-28,936	689,303
Total Administrative Cost (included in Section 4 above)	104,357	-5,087	99,270
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

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

A U D 9500 Page 7 of 8

Contract Number **CCTR 9261**

Full Name of Contractor **East Side Union High School District**

Section 5 - Supplemental Revenue

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding	226		226
Other:			
Other:			
Total Supplemental Revenue	226		226

Section 6 - Supplemental Expenses

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses	226		226
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses	226		226

Kidango, Inc.

CDE Schedules

A U D 9500 Page 8 of 8

Contract Number **CCTR 9261**

Full Name of Contractor **East Side Union High School District**

Section 7 - Summary

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	6,584		6,584
Days of Operation	246		246
Days of Attendance	6,511		6,511
Restricted Program Income	22,527		22,527
Transfer from Reserve			
Family Fees for Certified Children	6,765		6,765
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	718,239	-28,936	689,303
Total Administrative Cost	104,357	-5,087	99,270
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment **13,117.8**

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

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

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

YES

Reimbursable expenses claimed on page 6 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 5. If necessary, attach additional sheets to explain adjustments.

California Department of Education
Audited Attendance and Fiscal Report for
California State Preschool Programs
Santa Clara Pilot

Fiscal Year Ending **June 30, 2020**

Contract Number **CSPP 9561**

Vendor Code **B2020**

A U D 8501-SC Page 1 of 8

Full Name of Contractor **East Side Union High School District**

Section 1 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 8501-SC	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time	2,817		2,817	1.0000	2,817
Three Years and Older Three-quarters-time	115		115	0.7500	86.25
Three Years and Older One-half-time				0.6752	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time	217		217	1.5400	334.18
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				1.0398	0
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time	1,201		1,201	1.1000	1,321.1
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6752	0

Kidango, Inc.

CDE Schedules

A U D 8501-SC Page 2 of 8

Contract Number **CSPP 9561**

Full Name of Contractor **East Side Union High School District**

Section 1 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 8501-SC	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6752	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.3031	0
TOTAL DAYS OF ENROLLMENT	4,350		4,350	N/A	4,558.53
DAYS OF OPERATION	222		222	N/A	N/A
DAYS OF ATTENDANCE	4,316		4,316	N/A	N/A

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

A U D 8501-SC Page 3 of 8

Contract Number **CSPP 9561**

Full Name of Contractor **East Side Union High School District**

Section 2 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 8501-SC	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.6752	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				1.0398	0

Kidango, Inc.

CDE Schedules

A U D 8501-SC Page 4 of 8

Contract Number **CSPP 9561**

Full Name of Contractor **East Side Union High School District**

Section 2 - Days of Enrollment Non-Certified Children (continued)

	Column A Cumulative CDNFS 8501-SC	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6752	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6752	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.3031	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT				N/A	0

Full Name of Contractor East Side Union High School District

Section 3 - Revenue

	Column A Cumulative CDNFS 8501-SC	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	8,489		8,489
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	8,489		8,489
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Transfer from Reserve Total			
Family Fees for Certified Children	21,574		21,574
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
Total Revenue	30,063		30,063

Comments:

Kidango, Inc.

CDE Schedules

A U D 8501-SC Page 6 of 8

Contract Number **CSPP 9561**

Full Name of Contractor **East Side Union High School District**

Section 4 - Reimbursable Expenses

	Column A Cumulative CDNFS 8501-SC	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	100,901	-38,047	62,854
2000 Classified Salaries	64,606	5,458	70,064
3000 Employee Benefits	38,102	5,821	43,923
4000 Books and Supplies	18,408	1,412	19,820
5000 Services and Other Operating Expenses	46,547	470	47,017
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)	609	506	1,115
6500 Equipment Replacement (program-related)	4,043	-4,043	0
Depreciation or Use Allowance	1,844	-433	1,411
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	275,060	-28,856	246,204
Total Administrative Cost (included in Section 4 above)	39,985	-5,885	34,100
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

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

A U D 8501-SC Page 7 of 8

Contract Number **CSPP 9561**

Full Name of Contractor **East Side Union High School District**

Section 5 - Supplemental Revenue

	Column A Cumulative CDNFS 8501-SC	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding	159		159
Other:			
Other:			
Total Supplemental Revenue	159		159

Section 6 - Supplemental Expenses

	Column A Cumulative CDNFS 8501-SC	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses	159		159
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses	159		159

Kidango, Inc.

CDE Schedules

A U D 8501-SC Page 8 of 8

Contract Number **CSPP 9561**

Full Name of Contractor **East Side Union High School District**

Section 7 - Summary

	Column A Cumulative CDNFS 8501-SC	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	4,350		4,350
Days of Operation	222		222
Days of Attendance	4,316		4,316
Restricted Program Income	8,489		8,489
Transfer from Reserve			
Family Fees for Certified Children	21,574		21,574
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-Up Expenses (service level exemption)			
Total Reimbursable Expenses	275,060	-28,856	246,204
Total Administrative Cost	39,985	-5,885	34,100
Total Staff Training Cost			
Total Certified Adjusted Days of Enrollment	4,558.53	Total Non-Certified Adjusted Days of Enrollment	0

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

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

Yes

Reimbursable expenses claimed on page 6 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 5. If necessary, attach additional sheets to explain adjustments.

**California Department of Education Audited Attendance and
Fiscal Report for California State Preschool Programs
Early Childhood Mental Health Consultation Services
A U D 8501MHCS Page 1 of 12**

Fiscal Year Ending **June 30, 2020**

Contract Number **CSPP 9022**

Vendor Code **6130**

Full Name of Contractor **San Lorenzo Unified School District**

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

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus				1.2300	0
Three Years and Older Full-time				1.0500	0
Three Years and Older Three-quarters-time				0.8000	0
Three Years and Older One-half-time	4,550		4,550	0.6693	3,045.315
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time				1.5900	0
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time	243		243	1.0037	243.8991
Limited and Non-English Proficient Full-time-plus				1.3480	0
Limited and Non-English Proficient Full-time				1.1500	0
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time	2,069		2,069	0.6693	1,384.7817

Kidango, Inc.

CDE Schedules

A U D 8501MHCS Page 2 of 12

Contract Number **CSPP 9022**

Full Name of Contractor **San Lorenzo Unified School District**

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

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.3480	0
At Risk of Abuse or Neglect Full-time				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.6693	0
Severely Disabled Full-time-plus				2.3274	0
Severely Disabled Full-time				1.9800	0
Severely Disabled Three-quarters-time				1.4975	0
Severely Disabled One-half-time				1.2452	0
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	6,862		6,862	N/A	4,673.9958
DAYS OF OPERATION	243		243	N/A	N/A
DAYS OF ATTENDANCE	6,798		6,798	N/A	N/A

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

A U D 8501MHCS Page 3 of 12

Contract Number **CSPP 9022**

Full Name of Contractor **San Lorenzo Unified School District**

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

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus				2.1740	0
Toddlers (18 up to 36 months) Full-time				1.8500	0
Toddlers (18 up to 36 months) Three-quarters-time				1.4000	0
Toddlers (18 up to 36 months) One-half-time				1.0400	0
Three Years and Older Full-time-plus				1.2300	0
Three Years and Older Full-time				1.0500	0
Three Years and Older Three-quarters-time				0.8000	0
Three Years and Older One-half-time				0.6693	0
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time				1.5900	0
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time				1.0037	0

Kidango, Inc.

CDE Schedules

A U D 8501MHCS Page 4 of 12

Contract Number **CSPP 9022**

Full Name of Contractor **San Lorenzo Unified School District**

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

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.3480	0
Limited and Non-English Proficient Full-time				1.1500	0
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time				0.6693	0
At Risk of Abuse or Neglect Full-time-plus				1.3480	0
At Risk of Abuse or Neglect Full-time				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.6693	0
Severely Disabled Full-time-plus				2.3274	0
Severely Disabled Full-time				1.9800	0
Severely Disabled Three-quarters-time				1.4975	0
Severely Disabled One-half-time				1.2452	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)				N/A	0

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Contract Number **CSPP 9022**

Full Name of Contractor **San Lorenzo Unified School District**

Section 3 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.6193	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.9537	0
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0

Kidango, Inc.

CDE Schedules

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Contract Number **CSPP 9022**

Full Name of Contractor **San Lorenzo Unified School District**

Section 3 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
TOTAL DAYS OF ENROLLMENT				N/A	0
DAYS OF OPERATION	243		243	N/A	N/A
DAYS OF ATTENDANCE				N/A	N/A

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

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Contract Number **CSPP 9022**

Full Name of Contractor **San Lorenzo Unified School District**

Section 4 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.6193	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.9537	0

Kidango, Inc.

CDE Schedules

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Contract Number **CSPP 9022**

Full Name of Contractor **San Lorenzo Unified School District**

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

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT				N/A	0

Full Name of Contractor San Lorenzo Unified School District

Section 5 - Revenue

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	8,126		8,126
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	8,126		8,126
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Transfer from Reserve Total			
Family Fees for Certified Children			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
TOTAL REVENUE	8,126		8,126

Comments:

Kidango, Inc.

CDE Schedules

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Contract Number **CSPP 9022**

Full Name of Contractor **San Lorenzo Unified School District**

Section 6 - Reimbursable Expenses

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	94,987	-19,059	75,928
2000 Classified Salaries	67,913	23,581	91,494
3000 Employee Benefits	35,491	-3,229	32,262
4000 Books and Supplies	22,831	-8,880	13,951
5000 Services and Other Operating Expenses	34,017	-17,674	16,343
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)	680	145	825
6500 Equipment Replacement (program-related)		110	110
Depreciation or Use Allowance	1,845	-578	1,267
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	257,764	-25,584	232,180
Total Administrative Cost (included in Section 6 above)	37,446	-3,985	33,461
Total Staff Training Cost (included in Section 6 above)			

Approved Indirect Cost Rate:

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

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Contract Number **CSPP 9022**

Full Name of Contractor **San Lorenzo Unified School District**

Section 7 - Supplemental Revenue

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding	3,046	419	3,465
Other:			
Other:			
Total Supplemental Revenue	3,046	419	3,465

Section 8 - Supplemental Expenses

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	2,300		2,300
2000 Classified Salaries			
3000 Employee Benefits	171	419	590
4000 Books and Supplies	14		14
5000 Services and Other Operating Expenses	170		170
6000 Equipment / Capital Outlay	391		391
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses	3,046	419	3,465

Kidango, Inc.

CDE Schedules

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Contract Number **CSPP 9022**

Full Name of Contractor **San Lorenzo Unified School District**

Section 9 - Summary

	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	6,862		6,862
Days of Operation	243		243
Days of Attendance (including MHCS)	6,798		6,798
Restricted Program Income	8,126		8,126
Transfer from Reserve			
Family Fees for Certified Children			
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	257,764	-25,584	232,180
Total Administrative Cost	37,446	-3,985	33,461
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment **4,673.9958**

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

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

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

Yes

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

Yes

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

**Supplemental Information for the
County of Alameda Grants**

Kidango, Inc.
Schedule of Alameda County Programs
Year Ended June 30, 2020

<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					
Child Abuse Prevention Services					
Behavioral Health Care Services – EPDST	900186	#18398	7/1/19 – 6/30/20	\$ 797,678	\$ 469,725
Primary Care – EIS	900186	#18856	7/1/19 – 6/30/20	\$ 48,950	\$ 48,950
Department of Social Services					

Kidango, Inc.
Statement of Expenditures for County of Alameda Grants
Year Ended June 30, 2020

Program Name:	Behavioral Health Care Services – EPSDT	Primary Care EIS
Procurement Contract Number:	#18398	#18856
Contract Period:	<u>7/1/19 – 6/30/20</u>	<u>7/1/19 – 6/30/20</u>
Contract Amount	<u>\$ 797,678</u>	<u>\$ 48,950</u>
Expenses		
Salaries	\$ 440,215	\$ 39,518
Payroll taxes	32,724	3,300
Employee benefits	64,798	4,225
Books and supplies	6,387	324
Contract services and other expense:		
Professional and outside services	14,975	-
Rent and occupancy	50,688	1,025
Travel and training	6,313	493
Other expenses	25,106	52
Minor equipment and capital improvements	<u>5,837</u>	<u>13</u>
Total expenses	647,043	48,950
Amount reimbursed by County	<u>469,725</u>	<u>48,950</u>
Revenue excess (deficit)	<u>\$ (177,318)</u>	<u>\$ -</u>

Kidango, Inc.
Schedule of Findings and Questioned Costs
Year Ended June 30, 2020

Section I - Summary of Auditor's Results

Financial Statements

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

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ☐ Yes ☒ No

Identification of Major Federal Programs and Type of Auditor's Report Issued on Compliance for Major Federal Programs:

<i>CFDA Number(s)</i>	<i>Name of Federal Program or Cluster</i>	<i>Type of Auditor's Report Issued on Compliance for Major Federal Programs</i>
93.596/93.575	Child Care and Development Fund Cluster	<i>Unmodified</i>

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

Section II - Financial Statement Findings

None reported.

Section III - Federal Award Findings and Questioned Costs

None reported.

Kidango, Inc.
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

There were no findings in the prior year audit.