

NORTHERN CALIFORNIA CHILD DEVELOPMENT, INC.

**REPORT ON EXAMINATION
OF FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION**

**YEAR ENDED AUGUST 31, 2013
(With Comparative Totals for 2012)**

CONTENTS

INDEPENDENT AUDITORS' REPORT	1
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6
Combined Statement of Cash Flows	7
NOTES TO FINANCIAL STATEMENTS	8
ADDITIONAL INFORMATION	
Schedule of Expenditures of Federal and State Awards	18
Schedule of Head Start Revenue and Expenditures	19
Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	20
Report on Compliance for Each Major Federal Program; and Report on Internal Control Over Compliance Required by OMB Circular A-133	22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	25