

**SACRAMENTO EMPLOYMENT AND
TRAINING AGENCY - HEAD START**

**FEDERAL BLOCK GRANT CENTER
PROJECT NO. 34-2173-00-0**

**SUPPLEMENTAL SCHEDULES WITH
INDEPENDENT AUDITOR'S REPORT**

FISCAL YEAR ENDED JUNE 30, 2012

SACRAMENTO EMPLOYMENT AND TRAINING AGENCY - HEAD START

**SUPPLEMENTAL SCHEDULES
YEAR ENDED JUNE 30, 2012**

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**REPORT ON COMPLIANCE WITH APPLICABLE REQUIREMENTS IN
ACCORDANCE WITH THE CDE AUDIT GUIDE**

Independent Auditor's Report

**Governing Board
Sacramento Employment and Training Agency
Sacramento, California**

We have audited Sacramento Employment and Training Agency's (SETA) compliance with the types of compliance requirements described in the *CDE Audit Guide* applicable to SETA's Federal Block Grant Center Project No. 34-2173-00-0 program for the year ended June 30, 2012. Compliance with the requirements in the *CDE Audit Guide* is the responsibility of SETA's management. Our responsibility is to express an opinion on SETA's compliance based on our audit.

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 standards in the *CDE Audit Guide*, issued by the California Department of Education. Those standards 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 material effect on the Federal Block Grant Center Project No. 34-2173-00-0 program occurred. An audit includes examining, on a test basis, evidence about SETA's compliance with those requirements and performing such other procedures as we considered necessary under the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on SETA's compliance with those requirements.

In our opinion, SETA complied, in all material respects, with the compliance requirements referred to above for the year ended June 30, 2012.

This report is intended solely for the information of and use of SETA's Governing Board, management, and the California Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

Gilbert Associates, Inc.

**GILBERT ASSOCIATES, INC
Sacramento, California**

October 29, 2012

SACRAMENTO EMPLOYMENT AND TRAINING AGENCY

**SCHEDULE OF CALIFORNIA DEPARTMENT OF EDUCATION FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2012**

	<u>CFDA#</u>	<u>Grant Number</u>	<u>Award Amount</u>		<u>Expenditures</u>	
			<u>Federal</u>	<u>State</u>	<u>Federal</u>	<u>State</u>
			U.S. DEPARTMENT OF AGRICULTURE			
Passed-Through California Department of Education:						
Program Name:						
Child Care Food Program	10.558	34-1826-1-J	\$ 1,517,606	\$ 89,869	\$ 1,517,606	\$ 89,869
Total U.S. Department of Agriculture			<u>1,517,606</u>	<u>89,869</u>	<u>1,517,606</u>	<u>89,869</u>
CALIFORNIA STATE GENERAL FUND						
Passed-Through California Department of Education:						
Program Name:						
General Child Care	93.575, 93.596	CSPP-1410	49,198	2,392,899	49,198	2,392,899
General Child Care	93.575, 93.596	CCTR-1221	<u>313,389</u>	<u>599,548</u>	<u>313,389</u>	<u>599,548</u>
Total General Child Care Awards			<u>362,587</u>	<u>2,992,447</u>	<u>362,587</u>	<u>2,992,447</u>
TOTAL CALIFORNIA DEPARTMENT OF EDUCATION AWARDS			<u>\$ 1,880,193</u>	<u>\$ 3,082,316</u>	<u>\$ 1,880,193</u>	<u>\$ 3,082,316</u>

SACRAMENTO EMPLOYMENT AND TRAINING AGENCY - HEAD START

SCHEDULE OF EXPENDITURES BY STATE CATEGORIES AND RECONCILIATION TO GAAP EXPENSE REPORTING YEAR ENDED JUNE 30, 2012

<u>Expenditures</u>	<u>CCTR-1221</u>	<u>CSPP-1410</u>	<u>Total CDE CD Contracts</u>
Direct payments to providers			
1000 Certified Salaries	\$ 766,801	\$ 1,557,911	\$ 2,324,712
2000 Classified Salaries	89,893	193,305	283,198
3000 Employee Benefits	365,531	811,779	1,177,310
4000 Books and Supplies	1,404	5,125	6,529
5000 Services and other Operating Expenses	<u>250,589</u>	<u>442,333</u>	<u>692,922</u>
 Total expenses claimed for reimbursement	 1,474,218	 3,010,453	 4,484,671
 Adjustments to Reconcile to GAAP Expense Reporting:			
Restricted Income: Intra Cost Recovery	<u>(555,414)</u>	<u>(550,310)</u>	<u>(1,105,724)</u>
 Statement of Activities (GAAP)	 <u>\$ 918,804</u>	 <u>\$ 2,460,143</u>	 <u>\$ 3,378,947</u>

Additional Statement:

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.

SACRAMENTO EMPLOYMENT AND TRAINING AGENCY - HEAD START

SCHEDULE OF REIMBURSABLE EQUIPMENT EXPENDITURES

YEAR ENDED JUNE 30, 2012

<u>Equipment Items</u>	<u>CCTR-1221</u>	<u>CSPP-1410</u>	<u>Total CDE CD Contracts</u>
None	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Equipment Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SACRAMENTO EMPLOYMENT AND TRAINING AGENCY - HEAD START

**SCHEDULE OF REIMBURSABLE EXPENDITURES FOR RENOVATIONS AND REPAIRS
YEAR ENDED JUNE 30, 2012**

	<u>CCTR-1221</u>	<u>CSPP-1410</u>	<u>Total CDE CD Contracts</u>
Unit Cost Under \$10,000 Per Item:			
None	\$ -	\$ -	\$ -
Subtotal	-	-	-
Unit Cost \$10,000 or More Per Item (With Prior Approval):			
None	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SACRAMENTO EMPLOYMENT AND TRAINING AGENCY - HEAD START

SCHEDULE OF REIMBURSABLE ADMINISTRATIVE COSTS YEAR ENDED JUNE 30, 2012

<u>Expenditures</u>	<u>CCTR-1221</u>	<u>CSPP-1410</u>	<u>Total CDE CD Contracts</u>
Reimbursable Administrative Costs:			
Classified Salaries	\$ 89,893	\$ 193,305	\$ 283,198
Employee Benefits	38,826	85,011	123,837
Other Operating Expenses	<u>8,555</u>	<u>51,600</u>	<u>60,155</u>
Total	<u>\$ 137,274</u>	<u>\$ 329,916</u>	<u>\$ 467,190</u>

AUDITED ATTENDANCE AND FISCAL REPORT

for California State Preschool Programs

Agency Name: Sacramento Employment & Training Agency Vendor No. 2173

Fiscal Year Ended: June 30, 2012 Contract No. CSPP 1410

Independent Auditor's Name: Gilbert Associates, Inc.

SECTION I - CERTIFIED CHILDREN DAYS OF ENROLLMENT	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	CUMULATIVE FISCAL YEAR PER FORM CDFS 8501	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
<i>Three and Four Year Olds</i>					
Full-time-plus	-		-	1.1800	-
Full-time	45,267		45,267	1.0000	45,267.000
Three-quarters-time	16,786		16,786	0.7500	12,589.500
One-half-time	33,671		33,671	0.6172	20,781.741
<i>Exceptional Needs</i>					
Full-time-plus	-		-	1.4160	-
Full-time	35		35	1.2000	42.000
Three-quarters-time	-		-	0.9000	-
One-half-time	-		-	0.6172	-
<i>Limited and Non-English Proficient</i>					
Full-time-plus	-		-	1.2980	-
Full-time	3,672		3,672	1.1000	4,039.200
Three-quarters-time	1,532		1,532	0.8250	1,263.900
One-half-time	189		189	0.6172	116.651
<i>At Risk of Abuse or Neglect</i>					
Full-time-plus	-		-	1.2980	-
Full-time	185		185	1.1000	203.500
Three-quarters-time	-		-	0.8250	-
One-half-time	-		-	0.6172	-
<i>Severely Disabled</i>					
Full-time-plus	-		-	1.7700	-
Full-time	-		-	1.5000	-
Three-quarters-time	-		-	1.1250	-
One-half-time	-		-	0.6172	-
TOTAL DAYS OF ENROLLMENT	101,337	-	101,337		84,303.492
DAYS OF OPERATION	243	-	243		
DAYS OF ATTENDANCE	99,425	-	99,425		

NO NONCERTIFIED CHILDREN - Check this box and continue to Section III if no noncertified children were enrolled in the program

Comments - If necessary, attach additional sheets to explain adjustments:

**AUDITED ATTENDANCE AND FISCAL REPORT
for California State Preschool Programs**

Agency Name: Sacramento Employment & Training Agency Vendor No. 2173

Fiscal Year End: June 30, 2012 Contract No. CSPP 1410

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 8501	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
SECTION III - REVENUE			
RESTRICTED INCOME			
Child Nutrition Programs	\$0	\$0	\$0
County Maintenance of Effort (EC § 8279)			0
Other (Specify): Intra Cost Recovery	550,310	0	550,310
			0
Subtotal	\$550,310	\$0	\$550,310
Special Fund Transfer Contract #	0		0
Transfer from Reserve Contract #	0		0
Family Fees for Certified Children Contract #			0
Family Fees for Certified Children Contract #	18,046	0	18,046
Interest on Apportionments Contract #			0
Interest on Apportionments Contract #			0
UNRESTRICTED INCOME			
Family Fees for Noncertified Children			0
Head Start Program (EC § 8235(b))			0
Other (Specify):			0
TOTAL REVENUE	\$568,356	\$0	\$568,356

SECTION IV - REIMBURSABLE EXPENSES			
1000 Certificated Salaries	\$1,557,911		\$1,557,911
2000 Classified Salaries	193,305	0	193,305
3000 Employee Benefits	811,779	0	811,779
4000 Books and Supplies	5,125	0	5,125
5000 Services and Other Operating Expenses	442,333	0	442,333
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Replacement Equipment (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Indirect Cost Rate Percentage: 0.00%			0
FOR CDE-A&I USE ONLY:			
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$3,010,453	\$0	\$3,010,453
TOTAL ADMINISTRATIVE COSTS (included in section IV above)	\$329,916	\$0	\$329,916

Independent Auditor's Assurances on Agency's compliance with Contract Funding Terms and Conditions and Program Requirements of the California Department of Education, Child Development Division:

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

YES

NO - Explain any discrepancies.

Reimbursable expenses claimed above are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO):

YES

NO - Explain any discrepancies.

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

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check this box and omit next page if there are no supplemental revenues or expenses to report.

AUDITED ATTENDANCE AND FISCAL REPORT

for Child Development Programs

Agency Name: Sacramento Employment & Training Agency Vendor No. 2173

Fiscal Year Ended: June 30, 2012 Contract No. CCTR 1221

Independent Auditor's Name: Gilbert Associates, Inc.

SECTION I - CERTIFIED CHILDREN DAYS OF ENROLLMENT	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
<i>Infants (up to 18 months)</i>					
Full-time-plus	-		-	2.006	-
Full-time	51		51	1.700	86.700
Three-quarters-time	27		27	1.275	34.425
One-half-time	-		-	0.935	-
<i>FCCH Infants (up to 18 months)</i>					
Full-time plus	-		-	1.652	-
Full-time	-		-	1.400	-
Three-quarters-time	-		-	1.050	-
One-half-time	-		-	0.770	-
<i>Toddlers (18 up to 36 months)</i>					
Full-time-plus	-		-	1.652	-
Full-time	18,740		18,740	1.400	26,236.000
Three-quarters-time	7,984		7,984	1.050	8,383.200
On-half-time	11		11	0.770	8.470
<i>Three Years and Older</i>					
Full-time-plus	-		-	1.180	-
Full-time	-		-	1.000	-
Three-quarters-time	-		-	0.750	-
One-half-time	-		-	0.550	-
<i>Exceptional Needs</i>					
Full-time-plus	-		-	1.416	-
Full-time	-		-	1.200	-
Three-quarters-time	-		-	0.900	-
One-half-time	-		-	0.660	-
<i>Limited and Non-English Proficient</i>					
Full-time-plus	-		-	1.298	-
Full-time	157		157	1.100	172.700
Three-quarters-time	63		63	0.825	51.975
One-half-time	-		-	0.605	-
<i>At Risk of Abuse or Neglect</i>					
Full-time-plus	-		-	1.298	-
Full-time	223		223	1.100	245.300
Three-quarters-time	-		-	0.825	-
One-half-time	-		-	0.605	-
<i>Severely Disabled</i>					
Full-time-plus	-		-	1.770	-
Full-time	-		-	1.500	-
Three-quarters-time	-		-	1.125	-
One-half-time	-		-	0.825	-
TOTAL DAYS OF ENROLLMENT	27,256	-	27,256		35,218.770
DAYS OF OPERATION	243	-	243		
DAYS OF ATTENDANCE	26,943	-	26,943		

NO NONCERTIFIED CHILDREN - Check this box and continue to Section III if no noncertified children were enrolled in the program

Comments - If necessary, attach additional sheets to explain adjustments:

**AUDITED ATTENDANCE AND FISCAL REPORT
for Child Development Programs**

Agency Name: Sacramento Employment & Training Agency Vendor No. 2173

Fiscal Year End: June 30, 2012 Contract No. CCTR 1221

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
SECTION III - REVENUE			
RESTRICTED INCOME			
Child Nutrition Programs	\$0	\$0	\$0
County Maintenance of Effort (EC § 8279)			0
Uncashed Checks to Providers			0
Other (Specify): Intra Cost Recovery	555,414	0	555,414
Subtotal	\$555,414	\$0	\$555,414
Special Fund Transfer Contract #	0		0
Transfer from Reserve Contract #	0		0
Family Fees for Certified Children Contract #	5,867	0	5,867
Family Fees for Certified Children Contract #			0
Interest on Apportionments Contract #			0
Interest on Apportionments Contract #			0
UNRESTRICTED INCOME			
Family Fees for Noncertified Children			0
Other (Specify):			0
TOTAL REVENUE	\$561,281	\$0	\$561,281

SECTION IV - REIMBURSABLE EXPENSES

<i>Direct Payments to Providers (FCCH Only)</i>	\$0	\$0	\$0
1000 Certificated Salaries	766,801	0	766,801
2000 Classified Salaries	89,893	0	89,893
3000 Employee Benefits	365,531	0	365,531
4000 Books and Supplies	1,404	0	1,404
5000 Services and Other Operating Expenses	250,589	0	250,589
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (<i>program-related</i>)			0
6500 Replacement Equipment (<i>program-related</i>)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Indirect Cost Rate Percentage: 0.00%			0
FOR CDE-A&I USE ONLY:			
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$1,474,218	\$0	\$1,474,218
TOTAL ADMINISTRATIVE COSTS (included in section IV above)	\$137,274	\$0	\$137,274

Independent Auditor's Assurances on Agency's compliance with Contract Funding Terms and Conditions and Program Requirements of the California Department of Education, Child Development Division:

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

- YES
 NO - Explain any discrepancies.

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

Reimbursable expenses claimed above are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO):

- YES
 NO - Explain any discrepancies.

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check this box and omit next page if there are no supplemental revenues or expenses to report.

AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Agency Name: Sacramento Employment & Training Agency

Fiscal Year End: June 30, 2012

Vendor No. 2173

Independent Auditor's Name: Gilbert Associates, Inc.

RESERVE ACCOUNT TYPE (Check One):	COLUMN A	COLUMN B	COLUMN C
<input checked="" type="checkbox"/> Center Based	PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	PER AUDIT
<input type="checkbox"/> Resource and Referral			
<input type="checkbox"/> Alternative Payment			

LAST YEAR:			
1. Ending Balance on Last Year's AUD 9530-A	\$25,375	\$0	\$25,375
2. Plus Transfers from Contracts to Reserve Account (based on last year's post-audit CDFS 9530, Section IV):			
Contract No. CSPP0417	\$169,663	\$0	\$169,663
Contract No.	0		0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred from Contracts to Reserve Account	169,663	0	169,663
3. Less Excess Reserve to be Billed (enter as a positive amount any excess amount calculated by CDFS on last year's post-audit CDFS 9530)	\$0	\$0	\$0
4. Ending Balance on Last Year's Post-Audit CDFS 9530	\$195,038	\$0	\$195,038

THIS YEAR:			
5. Plus Interest Earned This Year on Reserve Funds (column A must agree with this year's CDFS 9530-A, Section II)	\$106		\$106
6. Less Transfers to Contracts from Reserve Account (column A amounts must agree with this year's CDFS 9530-A, Section III; and column C amounts must be reported on this year's AUD forms for respective contracts):			
Contract No.		\$0	\$0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred to Contracts from Reserve Account	0	0	0
7. Ending Balance on June 30, 2012 (column A must agree with this year's CDFS 9530-A, Section IV)	\$195,144	\$0	\$195,144

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