

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

**FEDERAL BLOCK GRANT CENTER
PROJECT NO. 34-2173-00-2**

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

FISCAL YEAR ENDED JUNE 30, 2014

SACRAMENTO EMPLOYMENT AND TRAINING AGENCY - HEAD START

**SUPPLEMENTAL SCHEDULES
YEAR ENDED JUNE 30, 2014**

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report on Supplemental Schedules	1
Schedule of California Department of Education Federal and State Awards	3
Schedule of Expenditures by State Categories and Reconciliation to GAAP Expense Reporting	4
Schedule of Reimbursable Equipment Expenditures	5
Schedule of Reimbursable Expenditures for Renovations and Repairs	6
Schedule of Reimbursable Administrative Costs.....	7
Audited Attendance and Fiscal Report, Contract No. CSPP-3385	8
Audited Attendance and Fiscal Report, Contract No. CCTR-3196	10
Audited Fiscal Report, Contract No. CRPM-2055	12
Audited Reserve Account Activity Report	13
Combining Statement of Activities.....	14

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**

Report on Compliance

We have audited Sacramento Employment and Training Agency's (SETA) compliance with the types of compliance requirements described in the *CDE Audit Guide* issued by the California Department of Education as applicable to SETA's Federal Block Grant Center Project No. 34-2173-00-2 program for the year ended June 30, 2014.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, and grants applicable to its CDE programs.

Auditor's Responsibility

Our responsibility is to express an opinion on SETA's compliance with the *CDE Audit Guide* based on our audit of the 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 standards in the *CDE Audit Guide*, issued by the California Department of Education. Those standards and the *CDE Audit Guide* 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. 34-2173-00-2 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 on compliance. However, our audit does not provide a legal determination on SETA's compliance with those requirements.

Opinion on CDE Programs

In our opinion, SETA complied, in all material respects, with the compliance requirements referred to above for the year ended June 30, 2014.

Purpose of Report

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

Gilbert Associates, Inc.

GILBERT ASSOCIATES, INC
Sacramento, California

November 7, 2014

SACRAMENTO EMPLOYMENT AND TRAINING AGENCY - HEAD START
SCHEDULE OF CALIFORNIA DEPARTMENT OF EDUCATION FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2014

	<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	\$ 1,478,491	\$ -	\$ 1,478,491	\$ -
Total U.S. Department of Agriculture			<u>1,478,491</u>	<u>-</u>	<u>1,478,491</u>	<u>-</u>
CALIFORNIA STATE GENERAL FUND						
Passed-Through California Department of Education:						
Program Name:						
General Child Care	93.575, 93.596	CSPP-3385	368,868	1,654,913	368,868	1,654,913
General Child Care	93.575, 93.596	CCTR-3196	513,575	568,358	513,575	568,358
General Childcare Facilities Renovation Repair		CRPM-2055	<u>-</u>	<u>23,000</u>	<u>-</u>	<u>16,641</u>
Total General Child Care Awards			<u>882,443</u>	<u>2,246,271</u>	<u>882,443</u>	<u>2,239,912</u>
TOTAL CALIFORNIA DEPARTMENT OF EDUCATION AWARDS			<u>\$ 2,360,934</u>	<u>\$ 2,246,271</u>	<u>\$ 2,360,934</u>	<u>\$ 2,239,912</u>

SACRAMENTO EMPLOYMENT AND TRAINING AGENCY - HEAD START

SCHEDULE OF EXPENDITURES BY STATE CATEGORIES AND RECONCILIATION TO GAAP EXPENSE REPORTING YEAR ENDED JUNE 30, 2014

<u>Expenditures</u>	<u>CSPP-3385</u>	<u>CCTR-3196</u>	<u>CRPM-2055</u>	<u>Total CDE CD Contracts</u>
Direct payments to providers				
1000 Certified Salaries	\$ 1,251,550	\$ 625,578	\$ -	\$ 1,877,128
2000 Classified Salaries	154,521	74,655	-	229,176
3000 Employee Benefits	755,527	365,532	-	1,121,059
5000 Services and other Operating Expenses	391,656	133,925	5,400	530,981
6400 New equipment	<u>-</u>	<u>-</u>	<u>11,241</u>	<u>11,241</u>
Total expenses claimed for reimbursement	2,553,254	1,199,690	16,641	3,769,585
Adjustments to Reconcile to GAAP Expense Reporting:				
Restricted Income: Child Nutrition Program	(325,205)	(94,687)		(419,892)
Restricted Income: Intra Cost Recovery	<u>(172,068)</u>	<u>(17,740)</u>	<u>-</u>	<u>(189,808)</u>
Statement of Activities (GAAP)	<u>\$ 2,055,981</u>	<u>\$ 1,087,263</u>	<u>\$ 16,641</u>	<u>\$ 3,159,885</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, 2014**

	<u>CSPP-3385</u>	<u>CCTR-3196</u>	<u>CRPM-2055</u>	<u>Total CDE CD Contracts</u>
Unit Cost Over \$7,500 Per Item With Prior Written Approval				
Shade Structure at Northview	\$ -	\$ -	\$ 11,241	\$ 11,241
Total Equipment Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,241</u>	<u>\$ 11,241</u>

SACRAMENTO EMPLOYMENT AND TRAINING AGENCY - HEAD START

**SCHEDULE OF REIMBURSABLE EXPENDITURES FOR RENOVATIONS AND REPAIRS
YEAR ENDED JUNE 30, 2014**

	<u>CSPP-3385</u>	<u>CCTR-3196</u>	<u>CRPM-2055</u>	<u>Total CDE CD Contracts</u>
Unit Cost Under \$10,000 Per Item:				
Installation of Concrete Pads	\$ -	\$ -	\$ 5,400	\$ 5,400
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,400</u>	<u>\$ 5,400</u>

SACRAMENTO EMPLOYMENT AND TRAINING AGENCY - HEAD START

**SCHEDULE OF REIMBURSABLE ADMINISTRATIVE COSTS
YEAR ENDED JUNE 30, 2014**

<u>Expenditures</u>	<u>CSPP-3385</u>	<u>CCTR-3196</u>	<u>CRPM-2055</u>	<u>Total CDE CD Contracts</u>
Reimbursable Administrative Costs:				
Classified Salaries	\$ 154,521	\$ 74,655	\$ -	\$ 229,176
Employee Benefits	81,396	38,981	-	120,377
Other Operating Expenses	<u>42,850</u>	<u>24,779</u>	<u>-</u>	<u>67,629</u>
 Total	 <u><u>\$ 278,767</u></u>	 <u><u>\$ 138,415</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 417,182</u></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, 2014 Contract No. CSPP 3385

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	38,767		38,767	1.0000	38,767.000
Three-quarters-time	13,542		13,542	0.7500	10,156.500
One-half-time	24,084		24,084	0.6172	14,864.645
<i>Exceptional Needs</i>					
Full-time-plus	-		-	1.4160	-
Full-time	372		372	1.2000	446.400
Three-quarters-time	102		102	0.9000	91.800
One-half-time	-		-	0.6172	-
<i>Limited and Non-English Proficient</i>					
Full-time-plus	-		-	1.2980	-
Full-time	809		809	1.1000	889.900
Three-quarters-time	127		127	0.8250	104.775
One-half-time	14		14	0.6172	8.641
<i>At Risk of Abuse or Neglect</i>					
Full-time-plus	-		-	1.2980	-
Full-time	-		-	1.1000	-
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	77,817	-	77,817		65,329.661
DAYS OF OPERATION	242	-	242		
DAYS OF ATTENDANCE	76,559	-	76,559		

NO NONCERTIFIED CHILDREN - Check this box, omit page 2, 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, 2014 Contract No. CSPP 3385

	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	\$325,205	\$0	\$325,205
County Maintenance of Effort (EC § 8279)			0
Other (Specify): Intra Cost Recovery	172,068		172,068
Other (Specify):			0
Subtotal	\$497,273	\$0	\$497,273
Transfer from Reserve			0
Family Fees for Certified Children Full-Day Program	27,997		27,997
Family Fees for Certified Children Part-Day Program	4,203		4,203
Interest Earned on Apportionments			0
UNRESTRICTED INCOME			
Family Fees for Noncertified Children			0
Head Start Program (EC § 8235(b))			0
Other (Specify):			0
Other (Specify):			0
TOTAL REVENUE	\$529,473	\$0	\$529,473

SECTION IV - REIMBURSABLE EXPENSES			
1000 Certificated Salaries	\$1,251,550	\$0	\$1,251,550
2000 Classified Salaries	154,521		154,521
3000 Employee Benefits	755,527		755,527
4000 Books and Supplies	391,656		391,656
5000 Services and Other Operating Expenses			0
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
Budget Impasse Credit			0
Indirect Costs. Rate: 0.00% (Rate is Self-Calculating)			0
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$2,553,254	\$0	\$2,553,254
TOTAL ADMINISTRATIVE COSTS (included in section IV above)	\$278,767		\$278,767

FOR CDE-A&I USE ONLY:

Independent Auditor's Assurances on Agency's compliance with Contract Funding Terms and Conditions and Program Requirements of the California Department of Education, Early Education and Support 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 page 4 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, 2014 Contract No. CCTR 3196

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	-		-	1.700	-
Three-quarters-time	-		-	1.275	-
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	18,539		18,539	1.400	25,954.600
Three-quarters-time	6,278		6,278	1.050	6,591.900
On-half-time	48		48	0.770	36.960
<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	-		-	1.100	-
Three-quarters-time	-		-	0.825	-
One-half-time	-		-	0.605	-
<i>At Risk of Abuse or Neglect</i>					
Full-time-plus	-		-	1.298	-
Full-time	-		-	1.100	-
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	24,865	-	24,865		32,583.460
DAYS OF OPERATION	242		242		
DAYS OF ATTENDANCE	24,467		24,467		

NO NONCERTIFIED CHILDREN - Check this box, omit page 2, 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, 2014 Contract No. CCTR 3196

Insert Any Commingled Contract No. _____

	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	\$94,687	\$0	\$94,687
County Maintenance of Effort (EC § 8279)			0
Uncashed Checks to Providers			0
Other (Specify): Intra Cost Recovery	17,740		17,740
Subtotal	\$112,427	\$0	\$112,427
Transfer from Reserve Contract #			0
Contract #			0
Family Fees for Certified Children			0
CCTR Program Contract # 3196	5,330		5,330
CSPP Full-Day Program Contract #			0
CSPP Part-Day Program Contract #			0
Interest Earned on Apportionments Contract #			0
Contract #			0
UNRESTRICTED INCOME			
Family Fees for Noncertified Children			0
Head Start Program (EC § 8235(b))			0
Other (Specify):			0
TOTAL REVENUE	\$117,757	\$0	\$117,757

SECTION IV - REIMBURSABLE EXPENSES

<i>Direct Payments to Providers (FCCH Only)</i>	\$0	\$0	\$0
1000 Certificated Salaries	625,578		625,578
2000 Classified Salaries	74,655		74,655
3000 Employee Benefits	365,532		365,532
4000 Books and Supplies			0
5000 Services and Other Operating Expenses	133,925		133,925
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
Budget Impasse Credit Contract #			0
Contract #			0
Indirect Costs. Rate: 0.00% (Rate is Self-Calculating)			0
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$1,199,690	\$0	\$1,199,690
TOTAL ADMINISTRATIVE COSTS (included in section IV above)	\$138,415	\$0	\$138,415

FOR CDE-A&I USE ONLY:

Independent Auditor's Assurances on Agency's compliance with Contract Funding Terms and Conditions and Program Requirements of the California Department of Education, Early Education and Support 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 page 4 if there are no supplemental revenues or expenses to report.

**AUDITED FISCAL REPORT
for Child Development CRPM Support Contracts**

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

Fiscal Year End: June 30, 2014 Contract No. CRPM 2055

Contract Term From: July 1, 2012 To: June 30, 2015

Independent Auditor's Name: Gilbert Associates, Inc.

	COLUMN A1	COLUMN A2	COLUMN B	COLUMN C
	PRIOR YEAR'S AUD 9529-CRPM ENDING BALANCE FOR THIS CONTRACT (Multi- Year Contract Only)	CURRENT FISCAL YEAR PER FORM CDFS 9529- CRPM	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE THROUGH CURRENT FISCAL YEAR PER AUDIT
SECTION I - REVENUE				
RESTRICTED INCOME				
Prorated Portion for Nonsubsidized Enrollment	\$0	\$0	\$0	\$0
Other (Specify):				0
Other (Specify):				0
Other (Specify):				0
Subtotal	\$0	\$0	\$0	\$0
INTEREST EARNED ON APPORTIONMENTS				
				0
UNRESTRICTED INCOME				
Other (Specify):				0
Other (Specify):				0
TOTAL REVENUE	\$0	\$0	\$0	\$0

SECTION II - REIMBURSABLE EXPENSES

1000 Certificated Salaries	\$0	\$0	\$0	\$0
2000 Classified Salaries				0
3000 Employee Benefits				0
4000 Books and Supplies				0
5000 Services and Other Operating Expenses		5,400		5,400
6100/6200 Other Approved Capital Outlay				0
6400 New Equipment (<i>program-related</i>)		11,241		11,241
6500 Replacement Equipment (<i>program-related</i>)				0
Depreciation or Use Allowance				0
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable Capital Outlay				0
Other (Specify):				0
Other (Specify):				0
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT (Subsidized and Nonsubsidized)	\$0	\$16,641	\$0	\$16,641

FOR CDE-A&I USE ONLY:

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

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check this box and omit page 2 if there are no supplemental revenues or expenses to

AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Agency Name: Sacramento Employment & Training Agency

Fiscal Year End: June 30, 2014

Vendor No. 2173

Independent Auditor's Name: Gilbert Associates, Inc.

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

LAST YEAR:			
1. Beginning Balance (must equal ending balance from Last Year's AUD 9530-A)	\$150,000	\$0	\$150,000
2. Plus Transfers from Contracts to Reserve Account (based on last year's post-audit CDFS 9530, Section IV):			
Contract No.	\$0	\$0	\$0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred from Contracts to Reserve Account	0	0	0
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
4. Ending Balance on Last Year's Post-Audit CDFS 9530	\$150,000	\$0	\$150,000

THIS YEAR:			
5. Plus Interest Earned This Year on Reserve Funds (column A must agree with this year's CDFS 9530-A, Section II)	\$557	\$0	\$557
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	\$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, 2014 (column A must agree with this year's CDFS 9530-A, Section IV)	\$150,557	\$0	\$150,557

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

SACRAMENTO EMPLOYMENT AND TRAINING AGENCY - HEAD START

COMBINING STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2014

	<u>CSPP-3385</u>	<u>CCTR-3196</u>	<u>CRPM-2055</u>	<u>Total CDE CD Contracts</u>	<u>Non-CDE Programs</u>	<u>Total</u>
Revenue and Support						
Grant Revenue	\$ 2,023,781	\$ 1,081,933	\$ 16,641	\$ 3,122,355	\$ 70,197,180	\$ 73,319,535
Child Care Food Reimbursements	325,205	94,687	-	419,892	1,058,599	1,478,491
Intergovernmental	-	-	-	-	6,218,286	6,218,286
Investment Income	-	-	-	-	2,570	2,570
Miscellaneous Income	-	-	-	-	230,177	230,177
In Kind Contributions	-	-	-	-	13,405,327	13,405,327
Family Fees	32,200	5,330	-	37,530	-	37,530
Total Revenue and Support	<u>2,381,186</u>	<u>1,181,950</u>	<u>16,641</u>	<u>3,579,777</u>	<u>91,112,139</u>	<u>94,691,916</u>
Expenses						
Salaries	1,234,003	682,493	-	1,916,496	22,375,393	24,291,889
Fringe Benefits	755,527	365,532	-	1,121,059	11,792,358	12,913,417
Books and Supplies	-	-	-	-	1,258,811	1,258,811
Services and Other Operating Expenses	391,656	133,925	5,400	530,981	42,308,168	42,839,149
Equipment Expense	-	-	11,241	11,241	30,905	42,146
Depreciation	-	-	-	-	503,157	503,157
In kind Contributions Expense	-	-	-	-	13,405,327	13,405,327
Total Expenses	<u>2,381,186</u>	<u>1,181,950</u>	<u>16,641</u>	<u>3,579,777</u>	<u>91,674,119</u>	<u>95,253,896</u>
Change in Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (561,980)</u>	<u>\$ (561,980)</u>

Note

Salaries for the CSPP-3385 contract have been reduced by \$172,068 due to an Intra-Cost Recovery Adjustment.
Salaries for the CCTR-3196 contract have been reduced by \$17,740 due to an Intra-Cost Recovery Adjustment.