

**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, 2015**

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

**SUPPLEMENTAL SCHEDULES  
YEAR ENDED JUNE 30, 2015**

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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**

#### **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, 2015.

#### ***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, 2015.

*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 6, 2015**

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

**SCHEDULE OF CALIFORNIA DEPARTMENT OF EDUCATION FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015**

	<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>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>						
Passed-Through California Department of Education:						
Program Name:						
Child Care Food Program	10.558	34-1826-1-J	\$ 1,443,681	\$ -	\$ 1,443,681	\$ -
Total U.S. Department of Agriculture			<u>1,443,681</u>	<u>-</u>	<u>1,443,681</u>	<u>-</u>
<b>CALIFORNIA STATE GENERAL FUND</b>						
Passed-Through California Department of Education:						
Program Name:						
General Child Care	93.575, 93.596	CSPP-4379	398,591	1,797,249	398,591	1,794,810
General Child Care	93.575, 93.596	CCTR-4194	528,726	626,482	528,726	603,182
General Childcare Facilities Renovation Repair		CRPM-2055	<u>-</u>	<u>23,000</u>	<u>-</u>	<u>6,289</u>
Total General Child Care Awards			<u>927,317</u>	<u>2,446,731</u>	<u>927,317</u>	<u>2,404,281</u>
<b>TOTAL CALIFORNIA DEPARTMENT OF EDUCATION AWARDS</b>			<u>\$ 2,370,998</u>	<u>\$ 2,446,731</u>	<u>\$ 2,370,998</u>	<u>\$ 2,404,281</u>

# SACRAMENTO EMPLOYMENT AND TRAINING AGENCY - HEAD START

## SCHEDULE OF EXPENDITURES BY STATE CATEGORIES AND RECONCILIATION TO GAAP EXPENSE REPORTING YEAR ENDED JUNE 30, 2015

<u>Expenditures</u>	<u>CSPP-4379</u>	<u>CCTR-4194</u>	<u>CRPM-2055</u>	<u>Total CDE CD Contracts</u>
Direct payments to providers				
1000 Certified Salaries	\$ 1,202,506	\$ 850,969	\$ -	\$ 2,053,475
2000 Classified Salaries	167,353	107,003	-	274,356
3000 Employee Benefits	756,378	515,778	-	1,272,156
4000 Books and Supplies	271	-	-	271
5000 Services and other Operating Expenses	409,609	145,589	849	556,047
6500 Replacement Equipment	-	-	5,440	5,440
	<u>2,536,117</u>	<u>1,619,339</u>	<u>6,289</u>	<u>4,161,745</u>
<b>Total expenses claimed for reimbursement</b>				
Adjustments to Reconcile to GAAP Expense Reporting:				
Restricted Income: Child Nutrition Program	(312,830)	(93,398)	-	(406,228)
Restricted Income: Intra Cost Recovery	-	(387,773)	-	(387,773)
	<u>2,223,287</u>	<u>1,138,168</u>	<u>6,289</u>	<u>3,367,744</u>
<b>Statement of Activities (GAAP)</b>				

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, 2015**

	<u>CSPP-4379</u>	<u>CCTR-4194</u>	<u>CRPM-2055</u>	<u>Total CDE CD Contracts</u>
Unit Cost Under \$7,500				
Shade Canopy Replacement at Mather	\$ -	\$ -	\$ 5,440	\$ 5,440
Unit Cost Over \$7,500, with prior written CDE approval	-	-	-	-
Unit Cost Over \$7,500, without prior CDE approval	-	-	-	-
<b>Total Equipment Expenses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,440</u>	<u>\$ 5,440</u>

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

**SCHEDULE OF REIMBURSABLE EXPENDITURES FOR RENOVATIONS AND REPAIRS  
YEAR ENDED JUNE 30, 2015**

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	<u>CSPP-4379</u>	<u>CCTR-4194</u>	<u>CRPM-2055</u>	<u>Total CDE CD Contracts</u>
Unit Cost Under \$10,000 per Item	\$ -	\$ -	\$ -	\$ -
Unit Cost of \$10,000 or more per item with prior CDE written approval	-	-	-	-
Unit Cost of \$10,000 or more per item without prior CDE approval	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



# SACRAMENTO EMPLOYMENT AND TRAINING AGENCY - HEAD START

## SCHEDULE OF REIMBURSABLE ADMINISTRATIVE COSTS YEAR ENDED JUNE 30, 2015

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<u>Expenditures</u>	<u>CSPP-4379</u>	<u>CCTR-4194</u>	<u>CRPM-2055</u>	<u>Total CDE CD Contracts</u>
Reimbursable Administrative Costs:				
Classified Salaries	\$ 167,353	\$ 63,819	\$ -	\$ 231,172
Employee Benefits	85,272	54,083	-	139,355
Other Operating Expenses	<u>57,801</u>	<u>35,063</u>	<u>-</u>	<u>92,864</u>
<b>Total</b>	<u>\$ 310,426</u>	<u>\$ 152,965</u>	<u>\$ -</u>	<u>\$ 463,391</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, 2015 Contract No. CSPP 4379

Independent Auditor's Name: Gilbert Associates, Inc.

<b>SECTION I - CERTIFIED CHILDREN DAYS OF ENROLLMENT</b>	<b>COLUMN A</b>	<b>COLUMN B</b>	<b>COLUMN C</b>	<b>COLUMN D</b>	<b>COLUMN E</b>
	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	38,469		38,469	1.0000	38,469.000
Three-quarters-time	11,662		11,662	0.7500	8,746.500
One-half-time	25,030		25,030	0.6172	15,448.516
<i>Exceptional Needs</i>					
Full-time-plus			-	1.4160	-
Full-time	58		58	1.2000	69.600
Three-quarters-time			-	0.9000	-
One-half-time			-	0.6172	-
<i>Limited and Non-English Proficient</i>					
Full-time-plus			-	1.2980	-
Full-time	1,241		1,241	1.1000	1,365.100
Three-quarters-time	137		137	0.8250	113.025
One-half-time	17		17	0.6172	10.492
<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	-
<b>TOTAL DAYS OF ENROLLMENT</b>	76,614	-	76,614		64,222.233
<b>DAYS OF OPERATION</b>	244		244		
<b>DAYS OF ATTENDANCE</b>	75,110		75,110		

NO NONCERTIFIED CHILDREN - Check box, omit page 2 & 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, 2015 Contract No. CSPP 4379

	<b>COLUMN A</b>	<b>COLUMN B</b>	<b>COLUMN C</b>
	<b>CUMULATIVE FISCAL YEAR PER FORM CDFS 8501</b>	<b>AUDIT ADJUSTMENT INCREASE OR (DECREASE)</b>	<b>CUMULATIVE FISCAL YEAR PER AUDIT</b>
<b>SECTION III - REVENUE</b>			
<b>RESTRICTED INCOME</b>			
Child Nutrition Programs	\$312,830		\$312,830
County Maintenance of Effort (EC § 8279)			0
Other (Specify): Intra Cost Recovery			0
Other (Specify):			0
<b>Subtotal</b>	\$312,830	\$0	\$312,830
Transfer from Reserve			0
Family Fees for Certified Children	29,886		29,886
Interest Earned on Apportionments			0
<b>UNRESTRICTED INCOME</b>			
Family Fees for Noncertified Children			0
Head Start Program (EC § 8235(b))			0
Other (Specify):			0
Other (Specify):			0
<b>TOTAL REVENUE</b>	\$342,716	\$0	\$342,716

**SECTION IV - REIMBURSABLE EXPENSES**

1000 Certificated Salaries	\$1,202,506		\$1,202,506
2000 Classified Salaries	167,353		167,353
3000 Employee Benefits	756,378		756,378
4000 Books and Supplies	271		271
5000 Services and Other Operating Expenses	409,609		409,609
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
Budget Impasse Credit			0
Indirect Costs. Rate: 0.00% (Rate is Self-Calculating)			0
<b>TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT</b>	\$2,536,117	\$0	\$2,536,117
<b>TOTAL ADMINISTRATIVE COSTS</b> (included in section IV above)	\$310,426		\$310,426

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 box and omit page 4 if there are no supplemental revenues or expenses to report.

## AUDITED ATTENDANCE AND FISCAL REPORT

### for General or Migrant Center-Based Programs

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

Fiscal Year Ended: June 30, 2015 Contract No. CCTR 4194

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	15,296		15,296	1.400	21,414.400
Three-quarters-time	9,407		9,407	1.050	9,877.350
On-half-time	231		231	0.770	177.870
<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	71		71	0.825	58.575
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	-
<b>TOTAL DAYS OF ENROLLMENT</b>	25,005	-	25,005		31,528.195
<b>DAYS OF OPERATION</b>	244		244		
<b>DAYS OF ATTENDANCE</b>	24,614		24,614		

NO NONCERTIFIED CHILDREN - Check box, omit page 2 & 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 General or Migrant Center-Based Programs**

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

Fiscal Year End: June 30, 2015 Contract No. CCTR 4194

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
<b>SECTION III - REVENUE</b>			
<b>RESTRICTED INCOME</b>			
Child Nutrition Programs	\$93,398		\$93,398
County Maintenance of Effort (EC § 8279)			0
Uncashed Checks to Providers			0
Other (Specify): Intra Cost Recovery	387,773		387,773
<b>Subtotal</b>	\$481,171	\$0	\$481,171
Transfer from Reserve Contract #			0
Contract #			0
Family Fees for Certified Children			0
CCTR Program Contract # 4194	6,260		6,260
CSPP Program Contract #			0
Interest Earned on Apportionments Contract #			0
Contract #			0
<b>UNRESTRICTED INCOME</b>			
Family Fees for Noncertified Children			0
Head Start Program (EC § 8235(b))			0
Other (Specify):			0
<b>TOTAL REVENUE</b>	\$487,431	\$0	\$487,431

**SECTION IV - REIMBURSABLE EXPENSES**

<i>Direct Payments to Providers (FCCH Only)</i>			\$0
1000 Certificated Salaries	850,969		850,969
2000 Classified Salaries	107,003		107,003
3000 Employee Benefits	515,778		515,778
4000 Books and Supplies			0
5000 Services and Other Operating Expenses	145,589		145,589
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
<b>TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT</b>	\$1,619,339	\$0	\$1,619,339
<b>TOTAL ADMINISTRATIVE COSTS</b> (included in section IV above)	\$152,965		\$152,965

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 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, 2015 Contract No. CRPM 2055

Contract Term From: 7/1/2012 To: 6/30/2015

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
<b>SECTION I - REVENUE</b>				
RESTRICTED INCOME				
Prorated Portion for Nonsubsidized Enrollment				\$0
Other (Specify):				0
Other (Specify):				0
Other (Specify):				0
<b>Subtotal</b>	\$0	\$0	\$0	\$0
INTEREST EARNED ON APPORTIONMENTS				0
UNRESTRICTED INCOME				
Other (Specify):				0
Other (Specify):				0
<b>TOTAL REVENUE</b>	\$0	\$0	\$0	\$0

**SECTION II - REIMBURSABLE EXPENSES**

1000 Certificated Salaries				\$0
2000 Classified Salaries				0
3000 Employee Benefits				0
4000 Books and Supplies				0
5000 Services and Other Operating Expenses	5,400	849		6,249
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> )		5,440		5,440
Depreciation or Use Allowance				0
<b>NONREIMBURSABLE EXPENSES</b>				
6100-6500 Nonreimbursable Capital Outlay				0
Other (Specify):				0
Other (Specify):				0
<b>TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT (Subsidized and Nonsubsidized)</b>	\$16,641	\$6,289	\$0	\$22,930
<b>FOR CDE-A&amp;I USE ONLY:</b>				

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

## AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Agency Name: Sacramento Employment & Training Agency

Fiscal Year End: June 30, 2015

Vendor No. 2173

Independent Auditor's Name: Gilbert Associates, Inc.

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

**LAST YEAR:**

<b>1. Beginning Balance</b> (must equal ending balance from Last Year's AUD 9530-A)	\$150,557		\$150,557
<b>2. Plus Transfers from Contracts to Reserve Account</b> (based on last year's post-audit CDFS 9530, Section IV):			
Contract No. CSPP3385	\$1		\$1
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred from Contracts to Reserve Account	\$1	\$0	\$1
<b>3. Less Excess Reserve to be Billed</b> (enter as a positive amount any excess amount calculated by CDFS on last year's post-audit CDFS 9530)			\$0
<b>4. Ending Balance on Last Year's Post-Audit CDFS 9530</b>	\$150,558	\$0	\$150,558

**THIS YEAR:**

<b>5. Plus Interest Earned This Year on Reserve Funds</b> (column A must agree with this year's CDFS 9530-A, Section II)	\$588		\$588
<b>6. Less Transfers to Contracts from Reserve Account</b> (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
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
<b>7. Ending Balance on June 30, 2015</b> (column A must agree with this year's CDFS 9530-A, Section IV)	\$151,146	\$0	\$151,146

**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, 2015

	<b>CSPP-4379</b>	<b>CCTR-4194</b>	<b>CRPM-2055</b>	<b>Total CDE CD Contracts</b>	<b>Non-CDE Programs</b>	<b>Total</b>
<b>Revenue and Support</b>						
Grant Revenue	\$ 2,193,401	\$ 1,131,908	\$ 6,289	\$ 3,331,598	\$ 70,456,913	\$ 73,788,511
Child Care Food Reimbursements	312,830	93,398	-	406,228	1,037,453	1,443,681
Intergovernmental	-	-	-	-	6,980,530	6,980,530
Investment Income	-	-	-	-	(7,406)	(7,406)
Miscellaneous Income	-	-	-	-	251,556	251,556
In Kind Contributions	-	-	-	-	15,866,027	15,866,027
Family Fees	29,886	6,260	-	36,146	-	36,146
Total Revenue and Support	<u>2,536,117</u>	<u>1,231,566</u>	<u>6,289</u>	<u>3,773,972</u>	<u>94,585,073</u>	<u>98,359,045</u>
<b>Expenses</b>						
Salaries	1,369,859	570,199	-	1,940,058	22,021,230	23,961,288
Fringe Benefits	756,378	515,778	-	1,272,156	7,841,853	9,114,009
Books and Supplies	271	-	-	271	1,002,218	1,002,489
Services and Other Operating Expense	409,609	145,589	849	556,047	43,245,385	43,801,432
Equipment Expense	-	-	5,440	5,440	168,919	174,359
Depreciation	-	-	-	-	479,471	479,471
In kind Contributions Expense	-	-	-	-	15,866,027	15,866,027
Total Expenses	<u>2,536,117</u>	<u>1,231,566</u>	<u>6,289</u>	<u>3,773,972</u>	<u>90,625,103</u>	<u>94,399,075</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,959,970</u>	<u>\$ 3,959,970</u>

Note

Salaries for the CCTR-4194 contract have been reduced by \$387,773 due to an Intra-Cost Recovery Adjustment.