



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 12.2

Meeting Date: March 18, 2021

Subject: Head Start Reports

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Academic Office / Child Development

Recommendation: None

Background/Rationale: The Office of Head Start, under the auspices of the U.S. Department of Health and Human Services/Administration for Children and Families, mandates that all Head Start governing entities receive specified reports related to the operational and fiduciary status of the program. These reports must include information and/or a status update in the followings areas: budget, credit card usage, USDA meals/snacks, enrollment, and program updates or summaries, if applicable. Attached, are essential monthly reports for Board members' review.

Financial Considerations: N/A

LCAP Goal(s): College and Career Ready; Family and Community Engagement

Documents Attached:

1. Head Start Monthly Report Summary
2. Child Development Fiscal Report January 2021 – HS Basic & T/TA
3. SETA Report on Fiscal Desk Monitoring

<p>Estimated Time of Presentation: N/A Submitted by: Jacquie Bonini, Director, Child Development, Christine Baeta, Chief Academic Officer Approved by: Jorge A. Aguilar, Superintendent</p>
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**Attachment 1
Head Start
January-February Report Summary**

Enrollment Report

January 2021	47%
February 2021	49%

Disabilities Report

January 2021	Head Start	38
February 2021	Head Start	38

SETA MONTHLY FISCAL REPORT
 925 Del Paso Blvd., Suite 100, Sacramento, CA 95815
R5210

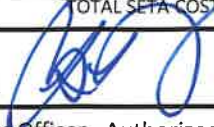
Month: January 1 - January 31, 2021

Delegate: SCUSD - Child Development Department

Remit to address General Accounting Department - 802A
5735 47th Avenue
SACRAMENTO, CA 95824

Agreement No.: 21C5551S0

Program: PA 22 HS BASIC R5210
 PA 20 BASIC T/TA
 PA 25 EHS
 PA 26 EHS T/TA
 OTHER

Cost Item	Actual Expenses		* Current Budget	Unexpended Balance
	Current Period & Adjustments	Cumulative To Date		
I. Personnel	15,199.48	89,837.39	209,283.00	119,445.61
Fringe Benefits	8,070.91	46,939.35	116,057.00	69,117.65
Travel	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
A Supplies	0.00	(0.91)	5,740.00	5,740.91
D Contractual	0.00	0.00	0.00	0.00
M Construction	0.00	0.00	0.00	0.00
I Other	0.00	46.21	2,357.00	2,310.79
N Indirect Costs 3.79%	19,620.27	100,703.59	224,694.00	123,990.41
I. TOTAL ADMINISTRATION	\$42,890.66	\$237,525.63	\$558,131.00	\$320,605.37
Non-Federal Administration				
Total Fed. And Non-Fed. Administration	\$42,890.66	\$237,525.63	\$558,131.00	\$320,605.37
II. Personnel	292,734.54	1,461,759.80	3,073,800.00	1,612,040.20
Fringe Benefits	205,889.60	1,056,257.18	2,312,301.00	1,256,043.82
P Travel	0.00	0.00	0.00	0.00
R Equipment	0.00	0.00	0.00	0.00
O Supplies	0.00	(8.20)	90,834.00	90,842.20
G Contractual	0.00	0.00	0.00	0.00
R Construction	0.00	0.00	0.00	0.00
A Other	(4,209.35)	2,256.16	118,210.00	115,953.84
M				
II. TOTAL PROGRAM	\$494,414.79	\$2,520,264.94	\$5,595,145.00	3,074,880.06
NON-FEDERAL PROGRAM Basic & T/TA \$1,538,319+7,800 Jan	\$214,944.37	\$1,089,984.89	\$1,546,120.00	456,135.11
TOTAL SETA COSTS (I + II)	\$537,305.45	\$2,757,790.57	\$6,153,276.00	3,395,485.43
Rose Ramos 	2/9/2021	Shelagh Ferguson	916.643.7878	
Chief Business Officer - Authorized Signature	Date	Prepared By	Phone	

SETA MONTHLY FISCAL REPORT
 925 Del Paso Blvd., Suite 100, Sacramento, CA 95815
R5212

Month: January 1 - January 31, 2021

Delegate: SCUSD - Child Development Department

Remit to address General Accounting Department - 802A

5735 47th Avenue

SACRAMENTO, CA 95824

Agreement No.: 21C5551S0

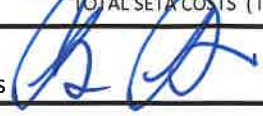
Program: PA 22 HS BASIC

PA 20 BASIC T/TA R5212

PA 25 EHS

PA 26 EHS T/TA

OTHER

Cost Item	Actual Expenses		* Current Budget	Unexpended Balance
	Current Period & Adjustments	Cumulative To Date		
I. Personnel				0.00
Fringe Benefits				0.00
Travel				0.00
Equipment				0.00
A Supplies				0.00
D Contractual				0.00
M Construction				0.00
I Other				0.00
N Indirect 3.79%	518.66	579.22	1,139.00	559.78
I. TOTAL ADMINISTRATION	\$518.66	\$579.22	\$1,139.00	\$559.78
Non-Federal Administration				
Total Fed. And Non-Fed. Administration	\$518.66	\$579.22	\$1,139.00	\$559.78
II. Personnel	0.00	0.00	0.00	0.00
Fringe Benefits	0.00	0.00	0.00	0.00
P Travel	0.00	1,598.00	1,598.00	0.00
R Equipment	0.00	0.00	0.00	0.00
O Supplies	0.00	0.00	0.00	0.00
G Contractual	0.00	0.00	0.00	0.00
R Construction	0.00	0.00	0.00	0.00
A Other	13,685.00	13,685.00	28,463.00	14,778.00
M				0.00
II. TOTAL PROGRAM	\$13,685.00	\$15,283.00	\$30,061.00	14,778.00
NON-FEDERAL PROGRAM Reported on Basic				
	\$0.00	\$0.00	\$0.00	0.00
TOTAL SETA COSTS (I + II)	\$14,203.66	\$15,862.22	\$31,200.00	15,337.78
Rose Ramos 	2/9/2021	Shelagh Ferguson	916.643.7878	
Chief Business Officer - Authorized Signature	Date	Prepared By	Phone	

SETA MONTHLY FISCAL REPORT
 925 Del Paso Blvd., Suite 100, Sacramento, CA 95815

R5244


Month: January 1 - January 31, 2021

Delegate: SCUSD - Child Development Department

Remit to address General Accounting Department - 802A
5735 47th Avenue
SACRAMENTO, CA 95824

Agreement No.: 21C5551S0

Program: PA 22 HS BASIC
 PA 20 BASIC T/TA
 PA 25 EHS
 PA 26 EHS T/TA
 OTHER HS Covid-19 Supp. R5244

Cost Item	Actual Expenses		* Current Budget	Unexpended Balance
	Current Period & Adjustments	Cumulative To Date		
I. Personnel				0.00
Fringe Benefits				0.00
Travel				0.00
Equipment				0.00
A Supplies				0.00
D Contractual				0.00
M Construction				0.00
I Other				0.00
N Indirect 3.79%	467.33	2,039.71	23,619.00	21,579.29
I. TOTAL ADMINISTRATION	\$467.33	\$2,039.71	\$23,619.00	\$21,579.29
Non-Federal Administration				
Total Fed. And Non-Fed. Administration	\$467.33	\$2,039.71	\$23,619.00	\$21,579.29
II. Personnel	0.00	0.00	208,627.00	208,627.00
Fringe Benefits	0.00	0.00	87,918.00	87,918.00
P Travel	0.00	0.00	0.00	0.00
R Equipment	0.00	0.00	0.00	0.00
O Supplies	12,330.41	53,818.09	299,188.00	245,369.91
G Contractual	0.00	0.00	0.00	0.00
R Construction	0.00	0.00	0.00	0.00
A Other	0.00	0.00	27,450.00	27,450.00
M				0.00
II. TOTAL PROGRAM	\$12,330.41	\$53,818.09	\$623,183.00	569,364.91
NON-FEDERAL PROGRAM Reported on Basic	\$0.00	\$0.00	\$0.00	0.00
TOTAL SETA COSTS (I + II)	\$12,797.74	\$55,857.80	\$646,802.00	590,944.20
Rose Ramos 	2/9/2021	Shelagh Ferguson	916.643.7878	
Chief Business Officer - Authorized Signature	Date	Prepared By	Phone	



Sacramento
Employment and
Training
Agency

GOVERNING BOARD

ERIC GUERRA
Councilmember
City of Sacramento

PATRICK KENNEDY
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County of Sacramento

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SOPHIA SCHERMAN
Public Representative

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Councilmember
City of Sacramento

KATHY KOSSICK
Executive Director

**925 Del Paso Blvd., Suite 100
Sacramento, CA 95815**

**Main Office
(916) 263-3800**

**Head Start
(916) 263-3804**

Website: <http://www.seta.net>

February 2, 2021

Jacque Bonini
Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824

Dear Ms. Bonini:

This office wishes to thank you and your staff, and the Budget Services Department for the courtesy and helpfulness extended to us during our fiscal desk monitoring.

The results of that monitoring have been summarized on the attached memorandum, which covers findings and general observations.

We sincerely hope that this information will be helpful in the administration of your program. If you should have any questions, please do not hesitate to call me at (916) 263-3822.

Sincerely,

David Benjamin Clark
Accountant II

Attachments

Program Operator: Sacramento City Unified School District

Findings and General Observations:

The total costs as reported to SETA have been traced to the delegate's fiscal records. The records were verified and appear to be in order.

Recommendations for Corrective Action:

None

cc: Kathy Kossick
Governing Board
Policy Council

MEMORANDUM

TO: Ms. Jacquie Bonini **DATE:** February 2, 2021
FROM: David B. Clark, SETA Fiscal Monitor
RE: Fiscal Desk Monitoring of Sacramento City Unified School District

<u>PROGRAM</u>	<u>ACTIVITY</u>	<u>FUNDING</u>	<u>CONTRACT PERIOD</u>	<u>PERIOD COVERED</u>
Head Start	Basic	\$ 5,840,686	8/1/19 – 7/31/20	2/1/20 – 7/31/20
Head Start	T & TA	\$ 31,200	8/1/19 – 7/31/20	2/1/20 – 7/31/20
Head Start	Covid-19	\$ 646,802	8/1/19 – 7/31/20	2/1/20 – 7/31/20

Monitoring Purpose: Initial Follow-Up Special Final

Date of review: October 12, 2020
Follow Up: 10/28, 11/1, 11/4, 11/6, 11/9, 11/20, 11/23

	AREAS EXAMINED	SATISFACTORY		COMMENTS/ RECOMMENDATIONS	
		YES	NO	YES	NO
1	Accounting Systems/Records	X			
2	Internal Control	X			
3	Bank Reconciliation		N/A		
4	Disbursement Control	X			
5	Staff Payroll/Files	X			
6	Fringe Benefits	X			
7	Participant Payroll		N/A		
8	Davis Bacon Act		N/A		
9	Indirect Cost Allocation	X			
10	Adherence to Contract/Budget	X			
11	In-Kind Contribution	X			
12	Equipment Records	X			