



Ronald E. Richter  
Commissioner

**MEMORANDUM**

Susan Nuccio  
Deputy Commissioner  
Chief Financial Officer  
Financial Services

**DATE:** December 17, 2012

**TO:** *EarlyLearn Contractors*

Jose Mercado  
Assistant Commissioner  
Budget, Claiming & Revenue  
150 William Street  
10<sup>th</sup> Floor  
New York, NY 10038

**FROM:** Jose Mercado 

**SUBJECT:** **Closeout Expenses for Fiscal Year 2013  
EL Numbered Memorandum #2**

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This memorandum provides instructions for contractors who are performing Fiscal Year 2013 close outs for the period July 1, 2012 thru September 30, 2012. All applicable expenses related to the closing out of your contract should be incorporated into the final expenses for the audit period.

The reports submitted by your organization must itemize the expenses in excess of your organization's approved budget for the period being audited. ACS will perform a thorough review of the submitted audit report (with appropriate schedules) to determine if a contract/budget modification is appropriate.

Please make certain that only appropriate expenses are reported in the corresponding schedule including those expenses associated with the closing down of your contract with ACS. If you have any questions, please contact the following staff:

**DAY CARE AUDITS ONLY**

Hemang Patel  
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**HEAD START/DAY CARE AUDITS**

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