



THE CITY OF NEW YORK
ADMINISTRATION FOR CHILDREN'S SERVICES
FINANCIAL SERVICES
EARLYLEARN CONTRACT AUDIT

FY 2015 AUDIT INSTRUCTIONS

INSTRUCTIONS FOR COMPLIANCE WITH
OFFICE OF MANAGEMENT AND BUDGET (OMB)
CIRCULAR A-133 and A-122

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Attachments:

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Attachment #2:	Statement of Head Start Revenues and Expenditures Budget and Actual (required for Head Start programs only)
Attachment #3:	Schedule of Equipment Inventory
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I. ACS Audit Requirements

The Administration for Children’s Services (“ACS”) requires that all contractors with EarlyLearn funding to submit an A-133 audit, where applicable, or an Organization-wide audit with all the pertinent schedules. A program audit is no longer required for EarlyLearn.

II. OMB Circular A-133 Provisions

The Single Audit Act Amendments of 1996 and OMB Circular A-133 provide that non-Federal entities that expend \$500,000 or more in a year in Federal awards must have either a single or a program-specific audit conducted for that year. The Circular’s definitions of single and program-specific audits are the following: a single audit is an agency-wide audit that includes both the financial statements and the Federal awards; whereas the program-specific audit is an audit of one particular Federal program performed in accordance with program-specific guidelines.

A. Responsibilities of Non-Profit Agencies Operating a Federal Program

OMB Circular A-133 requires certain responsibilities of the non-profit agency operating a program that includes a Federal award. These responsibilities are outlined in subpart D of the Circular.

If an agency expends \$500,000 or more it is subject to the audit requirements under the Circular; however, even if expenditures are less than the threshold the agency is subject to the following obligations:

1. Identify in the agency’s accounts all Federal awards received and expended and the Federal program where the awards originate. Identify as applicable the Catalogue of Federal Domestic Assistance (CFDA) title and number, award number and year, name of the Federal agency and name of the pass-through entity.
2. Maintain internal control over Federal programs that provides reasonable assurance that the agency is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on the Federal programs.
3. Comply with laws, regulations, and the provisions of contracts or grant agreements related to the programs.
4. Prepare appropriate financial statements, including the schedule of expenditures of Federal awards.
5. Ensure that the audits required by Circular A-133 are properly performed and submitted on the due date.

6. Follow up and take corrective action on audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan.

If an agency spends less than \$500,000 in Federal awards, it is not subject to the A-133 Audit. EarlyLearn then requires that an attestation to that fact be sent to our office attention: Assistant Commissioner. An agency is subject to the requirements for auditor selection if its Federal expenditures are \$500,000 or more.

If an agency's expenditures are less than \$500,000, the requirements for financial statements are less extensive. It is required to prepare only the information for the schedule of expenditures of Federal awards.

III. OMB Circular A-122- General Costs Principles for Non-Profit Agencies

Delegate agencies must comply with Circular A-122 which establishes principles for determining costs of grants, contracts and other agreements with Non-Profit organizations. The Principles are designed to provide that the Federal Government bear a fair share of costs except where restricted or prohibited by laws. The circular contains a detailed explanation of what constitutes allowable costs of an award allocation between direct and indirect cost.

IV. How to determine if an Agency is Subject to OMB Circular A-133 Audit

To determine if an agency is subject to a single audit, the total expenditure made for the year should be multiplied by the Federal percentage for the Federal program. If the result for any of the Federal programs operated by an agency is \$500,000 or more, that agency must contract for an A-133 audit.

The funding breakdown and CFDA numbers for Fiscal Year 2015 are as follows:

EARLY LEARN	CFDA #	CTL	State	Federal
Head Start	93.600	0%	23%	77%
Child Care	93.575	33%	11%	56%
CCDBG	-	-	-	100%

An agency may have one or more than one Federal program. If in Fiscal Year 2015 an agency has only one Federal program and the Federal Expenditures are less than \$500,000, the agency is not required to have an A-133 Audit (See III A Example 1). However, if all program Federal Expenditures equal \$500,000 or

more, the agency must hire a CPA to conduct an A-133 Audit (See III A, Example 2).

A Federal program is defined as all Federal awards assigned a single CFDA number. Programs with the same CFDA numbers are considered one Federal program, for example, an Intensive Prevention program and a General Preventive Program with the same CFDA number are considered one Federal program. Their totals must be combined to determine if the Federal Expenditures have reached the \$500,000 threshold (See III A, Example 3).

When an agency has more than one Federal program, all the Federal expenditures should be added together to determine if the agency is subject to the A-133 Audit (See III A Example 4).

A. Schedule of Expenditures of Federal Awards for FY Ended June 30, 2015

The Schedule of Expenditures of Federal Awards should include a list of Federal programs by Federal agency, Children’s Services name and pass-through number, the total amount provided by Children’s Services and the total amount expended for the Federal award from that total. In a note to the schedule, the following should be included:

- Value of Federal awards expended in the form of non-cash assistance, if any;
- Amount of insurance in effect during the year;
- Loans or loan guarantees outstanding at year-end.

Example 1

Program Name	CFDA Federal Number	Agency Number	Total Expenditures	Federal Expenditures
Expenditures				
U.S. Department of Health & Human Services Pass through from NYC Admin, for Children’s Services				
Head Start	93.600	99F2356	\$484,500	\$373,065
Total			\$484,500	\$373,065

An A-133 Audit is not required because the Federal Expenditures are less than \$500,000 and the agency has no other Federal program.

Example 2

Program Name	CFDA Federal Number	Agency Number	Total Expenditures	Federal Expenditures
Expenditures				
U.S. Department of Health & Human Services Pass through from NYC Admin, for Children's Services				
Head Start	93.600	99F2356	\$1,159,432	\$892,763
Total			\$1,159,432	\$892,763

An A-133 Audit is required because the Federal Expenditures are more than the \$500,000 threshold. In addition, since the agency has only one Federal program, it may elect to conduct a Program-Specific Audit.

Example 3

Program Name	CFDA Federal Number	Agency Number	Total Expenditures	Federal Expenditures
Expenditures				
U.S. Department of Health & Human Services Pass through from NYC Admin, for Children's Services				
General Preventive	93.667	99F2356	\$690,909	\$304,000
Head Start	93.600	99F2356	\$300,000	\$231,000
Child Care	93.575	99F2356	\$800,000	\$448,000
Total			\$1,790,909	\$983,000

An A-133 Audit is required because the combined Federal Expenditures are over the \$500,000 threshold.

B. Audit Exemption

If an agency spends less than \$500,000 in Federal awards in a year, it is not required to have a single or a program-specific audit but it is recommended that an audit be done. However, the agency must comply with the program's rules, regulations and contract or grant agreements. In addition, the agency may be monitored for compliance with these requirements by appropriate officials of the Federal Agency, the General Accounting Office (GAO) and ACS.

V. **Procurement of Audit**

Circular A-133 requires the sub-recipient to contract for audit services. In doing so, an agency must follow the standards prescribed by the "Grant Management Common Rule" also called A-102 Common Rule, and Circular A-110, "Uniform Administrative Requirements for Grant Agreement with Non-Profit Organizations." These documents require the non-profit agency to use, whenever possible, small businesses and firms owned by minorities and women.

Circular, A-102 Common Rule and Circular A-110 require agencies to clarify the objectives and scope of the audit when they request proposals for audit services. Also, to evaluate the audit proposals, they must take into consideration the following factors: responsiveness to the request for proposals, relevant experience, availability of staff with professional qualifications and technical abilities, the result of the firm's external quality control review, and the price. **In addition, ACS requires that each agency reach out to 3 CPA firms when submitting request proposals for audit services.**

Circular A-133, subpart "C" requires the sub recipient to procure audit services that follow the procurement standard prescribed by "Grant Management Common Rule."

VI. **Auditor's Report**

The auditor's report may be in the form of either combined or separate reports. The report shall include: an opinion (or a disclaimer of opinion) as to whether the financial statements of the Federal program are presented fairly in all material respects in conformity with stated accounting policies; a report on internal control related to the Federal program; a report on compliance with laws, regulations, and the provisions of contracts or grant agreements; and a schedule of findings and questioned costs for the Federal program.

VII. Government Auditing Standards (GAS)

In conducting a single or program-specific audit, the auditors must follow GAS, which is promulgated by the Comptroller General of the United States. GAS includes general standards, fieldwork standards, and reporting standards.

A. General Standards contain the following requirements:

1. The audit firm and staff must be proficient and independent when performing A-133 or other government audits;
2. The audit staff must maintain their proficiency by enrolling in a program of continuing education;
3. The audit organization must have a system of quality control in place and have undergone a recent peer review.

B. Field Work Standards

Under GAS, these are the same as the American Institute of Certified Public Accountants (AICPA) standards. They require the auditors performing financial statement audits to plan the audits, supervise the staff, and review the auditee's internal control. In addition, the auditors must gather sufficient and competent evidence to support their findings.

C. Reporting Standards on Financial Statements

When auditors issue a financial report on an agency, they must prepare the report in accordance with GAS, which incorporates the AICPA standards. GAS requires the auditors to state in the report whether or not the agency's financial statements are presented fairly in all material respects in accordance with Generally Accepted Accounting Principles (GAAP). For an A-133 audit, the auditors must determine whether the schedule of expenditures of Federal awards are presented fairly in all material respects in relation to the financial statements taken as a whole.

D. AICPA Statements on Auditing Standards

The AICPA issues the Statements on Auditing Standards (SAS) to provide clarification on the application of the standards of field work and reporting. The auditors must refer to them when they are conducting audits.

E. Internal Control and Compliance

In addition to the requirements of GAS the auditors conducting A-133 audits must evaluate the internal control over the agency's Federal awards and assess the level of control risk for the major programs. Likewise, the auditors must determine if the agency complied with laws, regulations and the provisions of contracts, or grant agreements.

VIII. Administration for Children's Services Requirements Applicable to an Agency's Programs

Children's Services Audit Services has included with these instructions (see Attachments #1 - #5) the required schedules to agencies with EarlyLearn programs to report information that is necessary for Children's Services' monitoring responsibility. As part of the A-133 or Organization-wide audit, the auditors must ensure that the agencies complied with Children's Services' fiscal requirements.

When contracting for audit services, agencies must request that the auditors complete these schedules as part of the A-133 or Organization-wide audit. These schedules must be included in the audit report whether or not the EarlyLearn Federal Awarded programs are audited as a major program. These schedules can be shown in a separate section of the audit report as supplementary information to the report.

Agencies that are not subject to the A-133 Audit are required to prepare EarlyLearn schedules for final reconciliation of their fiscal year as well as submit their financial statements to Children's Services. The additional requirements will serve to provide accurate information to complete a final closeout process for the fiscal year and comply with New York State monitoring requirements. Also required is a signed attestation from the Chief Financial Officer stating that the agency received less than \$500,000 in federal funds and is therefore not required to do an A-133 audit.

The schedules are as follows:

- a. Schedule 1 -Statement of Revenues and Expenditures Budgeted & Actual Consolidated:

Special payments made in FY15 are applicable only to the Head Start program. They consist of HS Cola, Health and Safety, Sandy Relief Fund and Other Funding (Mortgage and Operational). These payments and associated expenditures must be reflected in the Statement of Revenues and Expenditures section of the audit report.
- b. Schedule 2 – Statement of Head Start Revenues and Expenditures Budget and Actual – This schedule is applicable only to contractors' that are Head Start or Child Care/Head Start funded only. Expenditures are presented by Program Year (PY).
- c. Schedule 3 – Schedule of Equipment Inventory
- d. Schedule 4 – Schedule of Quantitative Program Results
- e. Attestation (Sample)

The schedules of expenditures identify actual expenses. The final closeout will be computed from the schedule of revenue and expenditures comparing the revenue to the total budget amount and actual expenditures. In addition, an analysis of the program results should be provided and the percentage of private share, if any, should be disclosed. **When an Early Learn contract has more than one funding source it is required that the schedules be presented by funding source to facilitate the close out process.**

For Fiscal Year ended June 30, 2015 these schedules should be covered by an Auditor's report on Supplementary Information concluding that "such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole."

IX. Cost Allocation Plan

A Cost Allocation Plan is required by contract agreement with ACS, federal regulations of Department of Health and Human Services and administrative requirement of OMB Circular No. A-87 (Cost Principle for State, Local and Tribal Governments), OMB Circular A-122 (Cost Principle for Nonprofit Organizations) and OMB Circular A-133. The following funding sources should be allocated in order to maximize all expenses:

- Child Care Block Grant
- Community Development Block Grant
- Head Start
- UPK
- Child and Adult Care Food Program (CACFP)
- City Tax Levy
- Other funding sources

X. Administrative Cost Limitations

The amount of funds that may be charged as development and administrative costs for the Head Start program is 15% and for Child Care is 25% of the total cost of the program. Administrative cost rate of 25% for Dual programs is to be allocated as 15% Head Start and 10% Child Care.

XI. Contractor's Contribution

ACS will fund EarlyLearn providers up to a maximum of 93.3% of program costs of all funding source. The agency must contribute a minimum of 6.7% for all models except Head Start and the Head Start portion of Dual (Head Start and Child Care). All Head Start expenditures require a 25% non-federal match; the 6.7% for these types of funding sources is a subset. Since UPK Head Start

expenses are funded by sources other than Federal fund (New York State) they may be counted toward NFM requirements. Some of the other Head Start NFM areas as follow:

- Cash
- Lease space
- Donated land, building and equipment where the title passes to the contractor
- Transportation costs
- Donated supplies, clothing and food (at fair market value)
- Professional development services
- Marketable securities
- Time donated by Board Members and Policy Council Members on management activities
- Time donated by employees
- Tuition paid by third party
- Funds raised by parents

CPA firms must test contractors’ compliance with non-federal match requirement.

XII. Parent Fees

Agencies are required to collect parent fees weekly in advance for children whose program eligibility requires parent contribution. A fee collection policy must be in effect throughout the fiscal year. Parent fees must be recognized as revenue and collected within the fiscal year. Actual total parent fees collected should be included in the Notes to Financial Statements presented as follows:

	Current Year	Prior Year
Parent Fees Collected	\$XXX	\$XXX

Parent fees must be presented in a separate line of account under ACS funded of the Statement of Revenue and Expenditures of the audit report.

All payments an agency received from ACS are net of parent fees.

XIII. Vacation and Sick Leave

Agencies must ensure that all vacation and sick leave is used by the end of the June 30, 2015. ACS will not recognize any rolled over vacation and sick leave.

XIV. UPK First Dollar

The first dollar spent should be classified in the agency's accounting system as Universal Pre-Kindergarten ("UPK"), that is, if properly executed, the UPK budget will be fully spent by the end of each Fiscal Year.

XV. CACFP

A deficit in CACFP can be absorbed by EarlyLearn provided that adjustments are made before the year-end closing of the contractor's general ledger and will form part of the financial statements of the final audit report.

XVI. Follow-up: Summary Schedule of Prior Audit Findings and Corrective Action Plan

The A-133 Circular requires agencies to follow-up and prepares a corrective action plan for all audit findings. The agency must prepare a summary schedule of prior audit findings and a corrective action plan for the current audit findings. The summary schedule and the corrective action plan should include reference numbers auditors assign to the audit findings.

A. Summary Schedule of Prior Audit Findings

The summary schedule of prior audit findings should report the status of all audit findings and questioned costs related to the Federal awards. It should also include audit findings and questioned costs reported in prior summary schedules of audit findings and questioned costs, except findings that have been corrected.

If there are monitoring findings, they should also be included in the corrective action plan and summary schedule of prior audit findings and questioned costs. When corrective action taken is significantly different from corrective action previously reported in a corrective action plan, the summary schedule should provide an explanation.

B. Corrective Action Plan

At the completion of the audit the sub-recipient should prepare the corrective action plan to address each finding. The corrective action plan should provide the name and title of the contact person responsible for the corrective action, the corrective action planned and the anticipated completion date. If an agency's officials do not agree with the findings or believe the corrective action is not required or warranted they should include an explanation and specific reasons for their belief.

XVII. Circular A-133 Compliance Supplement

The Compliance Supplement of the Circular A-133 identifies the compliance requirements that should be considered by the auditors when they are performing audits of Federal awards. The Supplement provides guidelines for determining audit objectives and procedures. For single audits, this Supplement replaces any other audit guide and other audit requirement documents for individual Federal programs that existed before the 1996 revision. However, the A-133 Supplement states in subpart E, (d) that in addition to the compliance requirements identified in the Supplement, auditors should consider whether or not there are other provisions of contracts, or grant agreements that are unique to a particular entity.

Therefore, in performing audits of an agency's Federal awards, the auditors must consider the specific requirements applicable to the agency's program in addition to Compliance Supplement requirement.

XVIII. Report Submission

The Circular provides that the reporting package including a data collection form shall be submitted the Federal Clearing House designated by OMB within thirty (30) days of the receipt of the auditor's report, or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

The reporting package as described in subpart "C" of the OMB Circular comprises:

- Financial Statements and Schedules of Expenditures of Federal Awards
- Summary Schedule of Prior Audit Findings
- Auditor's Reports
- Corrective Action Plan

The Circular also provides for the sub-recipient to send, upon request, copies of the reporting package described above to the Pass-Through entity.

Two- (2) Bound copies and one (1) PDF of the Audit Report must be sent to Child Welfare Contract Audit. The two copies must be addressed to:

Marcia Gilliard, Assistant Commissioner
Finance Audit and Banking
150 William Street
Room 10-Q3
New York, NY 10038

Please send the PDF to Denise.Borak@acs.nyc.gov

SCHEDULE 1

ABC DAY CARE CENTER, INC.
STATEMENT OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 20xx

BUDGET CATEGORIES	ACS FUNDED														NOT ACS FUNDED				Depreciation	
	Budget	Actual EarlyLearn								Other Than EarlyLearn					Actual					
	EarlyLearn	Child Care	Child Care UPK	FCCN	Head Start	Head Start UPK	CTL	Total EarlyLearn (A)	Variance	Questioned Cost	Health & Safety	Sandy Relief Fund	Other Funding (Mortgage & Operational)	Total Other Than EarlyLearn (B)	Total ACS Funded (A+B)	CACFP	In-kind Contribution (Head Start)	Sponsor's Contribution (Other than Head Start)		Other Funding Source
Revenue:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EarlyLearn revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue (disability, interest, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CACFP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parent Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-kind contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sponsor's contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other funding source revenue ¹	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures																				
Personnel cost																				
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries - COLA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FICA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FICA - COLA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unemployment insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Welfare fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total personnel cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities cost																				
Rent and property taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and renovations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other facilities costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total facilities cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Family child care stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other than personnel services (OTPS)																				
Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment under \$5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parent Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consultants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total OTPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EARLYLEARN COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NOT ACS FUNDED COST																				
CACFP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-kind contribution (Head Start)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sponsor's contribution (not Head Start)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other funding source	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total not ACS funded cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**ABC DAY CARE CENTER, INC.
STATEMENT OF HEAD START EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 20XX**

HEAD START PROGRAM EXPENSE

BUDGET CATEGORIES	Grant Year 1 7/1/14 to 1/31/2015	Grant Year 2 2/1/15 to 6/30/2015	TOTAL
Head Start Funded Services			
Personnel cost			
Salaries	\$ -	\$ -	\$ -
FICA	-	-	-
Health insurance	-	-	-
Unemployment insurance	-	-	-
Other insurance (contractor administered)	-	-	-
Other insurance (city administered)	-	-	-
Welfare	-	-	-
fund	-	-	-
Pension	-	-	-
Substitute staff	-	-	-
Total personnel cost	-	-	-
Facilities cost			
Rent/Mortgage (contractor administered)	-	-	-
Rent/Mortgage (city administered)	-	-	-
Utilities (contractor administered)	-	-	-
Utilities (city administered)	-	-	-
Taxes/water/sewer	-	-	-
Insurance (contractor administered)	-	-	-
Insurance (city administered)	-	-	-
Custodial services	-	-	-
Telecommunications	-	-	-
Maintenance/repairs	-	-	-
Other facility	-	-	-
Total facilities cost	-	-	-
Other than personnel services (OTPS)			
Parent services/Family involvement	-	-	-
Instructional supplies	-	-	-
Office/Janitorial supplies and postage	-	-	-
Instructional equipment	-	-	-
Office/Janitorial equipment	-	-	-
Training and technical assistance	-	-	-
Transporation (Children)	-	-	-
Transporation (Staff)	-	-	-
Field trips	-	-	-
Food services (not funded by CACFP)	-	-	-
Advertising	-	-	-
Audit	-	-	-
Consultants (programmatic)	-	-	-
Consultants (Administrative)	-	-	-
Other OTPS	-	-	-
Total OTPS	-	-	-
TOTAL HEAD START FUNDED SERVICES	-	-	-

**ABC DAY CARE CENTER, INC.
STATEMENT OF HEAD START EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 20XX**

HEAD START PROGRAM EXPENSE

BUDGET CATEGORIES	Grant Year 1 7/1/14 to 1/31/2015	Grant Year 2 2/1/15 to 6/30/2015	TOTAL
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NON FEDERAL MATCH FUNDED SERVICES (HS)

UPK funded services (Contractor)	-	-	-
UPK Funded services (City)	-	-	-
Other NFM funded services (contractor)	-	-	-
Total non federal match expense	-	-	-
Head Start program expense	-	-	-
NFM program percentage	0.00%	0.00%	0.00%

ADMINISTRATIVE EXPENSE

Personal service expenses	-	-	-
Facility expense	-	-	-
OTPS	-	-	-
Non-federal match	-	-	-
Total Administrative expense	-	-	-
Head Start program expense	-	-	-
Administrative expense percentage	0.00%	0.00%	0.00%

Special Reporting

Training & Technical Assistance (PS/FAC/OTPS)	-	-	-
CACFP Funded Expense	-	-	-

ABC DAY CARE CENTER, INC.
SCHEDULE OF EQUIPMENT INVENTORY
JUNE 30, 20XX

<u>Description</u>	<u>Date Purchased</u>	<u>Cost</u>
<u>Current Year Purchases</u>		\$ -
Prior Year Inventory		<u>\$ -</u>
TOTAL EQUIPMENT INVENTORY		<u><u>\$ -</u></u>

**ABC DAY CARE CENTER, INC.
SCHEDULE OF QUANTITATIVE PROGRAM RESULTS
FOR THE YEAR ENDED JUNE 30, 20XX**

ENROLLMENT

1	Contracted slots per site	
	a) Name of sites	-
	b)	-
	c)	-
	d)	-
	Total	<u>-</u>
2	Number of classrooms per site	
	a)	-
	b)	-
	c)	-
	d)	-
3	Number of children enrolled by site	
	a)	-
	b)	-
	c)	-
	d)	-
	Total	<u>-</u>
4	Number of children in attendance by site	
	a)	-
	b)	-
	c)	-
	d)	-
	Total	<u>-</u>
5	The average attendance for contract by site (#4/#3)	
	a)	-
	b)	-
	c)	-
	d)	-
	Total Average	<u>-</u>

COST

- 1 Total expense for the contract.
- 2 Total expense by site
- 3 Average cost slots (Total expenses/Average attendance for sites)
- 4 Average cost per site/Total cost per site/Average attendance by site)

ATTESTATION

Date

Marcia Gilliard, Assistant Commissioner
Financial Services, Audit and Banking
Administration for Children's Services
150 William Street, Rm 10-Q3
New York, NY 10038

Dear Ms. Gilliard;

The (Agency) attests that we have received less than \$500,000 in Federal funds and are therefore not required to complete an A-133 audit. The schedules submitted have been audited and the required testing has been done to ensure that the expenditures are chargeable to ACS contract(s):

1. Schedule 1 – Statement of Revenues and Expenditures Budgeted & Actual – Consolidated
2. Schedule 2 – Statement of Head Start Revenues and Expenditures Budget and Actual
3. Schedule 3 – Schedule of Equipment Inventory
4. Schedule 4 – Schedule of Quantitative Programs Results

Signature

Print Name

Title