



**DIVISION OF FINANCIAL SERVICES
AUDIT AND BANKING**

**FISCAL YEAR 2018 EARLYLEARN
AUDIT INSTRUCTIONS**

**FINANCIAL STATEMENTS
ACS SUPPLEMENTARY SCHEDULES
SINGLE AUDIT**

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FY 2018 ACS Audit Instructions for Financial Statements and Single Audit

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Introduction

The ACS Audit Instructions for the fiscal year 2018.

- **FY 2018 Audited Financial Statements and Audited ACS Supplementary Schedules are due January 31, 2019**
- **FY 2018 Single Audits are due March 31, 2019**

All Audited Financial Statements and ACS Audited Supplementary Schedules, as well as the Single Audit, must follow the Audit instructions for that Fiscal Year. Financial Statements must include all of the required components and audited schedules to be considered complete by due date.

These audit instructions are not a complete manual of procedures nor should it supplement the auditor's judgment of the audit work required. The procedures contained in these instructions are not intended to cover all circumstances or conditions that would be encountered in an audit of every contract provider. The auditor should use professional judgment to tailor their procedures to meet the conditions of the particular engagement so that the audit objectives may be achieved.

The Fiscal Year 2018 ACS Audit Instructions and any updates can be found on ACS public website: <http://www1.nyc.gov/site/acs/early-care/early-learn-nyc-finance-documents.page>

How do you determine whether you are a Federal Subrecipient or a Contractor?

- **Type of Funding**
- **Amount of Funding**

Designation of Funding

Federal Subrecipient

- Head Start
- Community Development Block Grant (CDBG)

Contractor

- NYS Child Care Block Grant (Child Care)
- Foster Care
- Preventive

Requirements

Federal Subrecipient

- Audited Financial Statements
(*due January 31, 2019*)
- Audited ACS
Supplementary Schedules
(*due January 31, 2019*)
- Attestation on Single Audit
Exemption
(if your agency expends less
than \$750,000 in Federal
Subrecipient funds)
(*due January 31, 2019*)
- Single Audit
(if your agency expends
\$750,000 or more in Federal
Subrecipient funds)
(*due March 31, 2019*)

Contractor

- Audited Financial Statements
(*due January 31, 2019*)
- Audited ACS Supplementary
Schedules
(*due January 31, 2019*)

I. Audit and Financial Reporting Requirements

All Providers (Contractors and Sub-recipients) are required to have an annual audit of their Financial Statements and ACS Supplementary Schedules due January 31, 2019. Sub-recipients are also required to submit a Single Audit due March 31, 2019, if they meet the Single Audit threshold of \$750,000 or more of total expenditures under Federal awards.

The audit must be performed in accordance with Generally Accepted Accounting Principles (GAAP), Generally Accepted Government Auditing Standards (GAGAS), Non-profit Auditing Standards, and ACS Audit Instructions.

- **Audited Financial Statements must include:**

- Independent Auditors' Report
- Financial Statements
 - Statement of Financial Position
 - Statement of Activities
 - Statement of Cash Flows
 - Statement of Functional Expenses (optional)
 - Notes to Financial Statements
- Auditors' report on compliance and findings
- Auditors' report on internal controls over financial reporting and findings
- Schedule of Findings
- Schedule of Prior Year Findings
- Corrective Action Plan (where applicable)

- **Audited ACS Supplementary Schedules** (note: all schedules must be tied to the general ledger and accurately reflect the amount in the appropriate cost centers at the year close)

Audit and Financial Reporting Packages which do not contain the required Opinions, Statements and Schedules will be classified as incomplete and may affect a provider agency's fiscal performance evaluation.

II. Digital Audit Documentation Policy

All Certified Public Accountants (CPAs) or Auditors contracted by provider agencies to conduct audits of Human Service Contracts, must collect documents during the audit planning exclusively through the HHS Accelerator Document Vault.

The Document Vault may also be used to transfer additional documents needed by the CPA or authorized auditor during the course of the audit. This recommendation excludes audit sample documents that would be reviewed on site by the auditors.

FY 2018 ACS Audit Instructions for Financial Statements and Single Audit

Digital Audit Documentation Policy includes:

- Most recent Char 500
- Most recent 990
- Most recent audited Financial Statement and Single Audit if applicable
- Certificate of Incorporation
- Corporate by-laws
- IRS determination letter (501c3)
- All correspondence with the IRS regarding tax exempt status from the last 3 years
- New York State sales tax exemption certificate
- Organizational charts for the Organization and for accounting department.
- Personnel policy manual
- Accounting manual or procedure manual for the accounting department. If too voluminous, copy of table of contents only
- Board of Directors List (showing titles if they are officers)
- Conflict of Interest policy
- Board Minutes
- Anti-Nepotism policy
- Agreements/policies in effect for fringe benefits claimed to the contract (i.e. Retirement benefit, health insurance etc.)
- Insurance policies in effect (top sheets only showing the summary of coverage)
- All required payroll tax returns
- Consulting agreements
- Lease Agreements and mortgages
- Claiming Billing Reports if reimbursement-based
- Budget and budget modifications if reimbursement-based
- Bank reconciliation statements
- Copies of any audits from: IRS, NYS Charities Bureau or other government sources conducted in the last 3 years
- Check signatories/staff authorized to conduct banking
- Chart of accounts including funds maintained (restricted, etc.) and cost centers; final trial balance from previous fiscal year
- A list of who has an Organization credit card, and type of card (Amex, etc.)
- Copies of audited Independent CPA audit reports
- Single Audit and management letter
- Cost allocation methodology for PS and OTPS

III. Procurement of Audit

The City of New York Procurement Policy Board rule §3-10(k) states: “A Prequalified List (PQL) of auditors shall be maintained by the Comptroller in accordance with this section. An agency seeking to award an audit contract shall solicit only those suppliers that have been prequalified by the Comptroller.”

Please refer to NYC Comptroller approved CPA list at:

<http://comptroller.nyc.gov/general-information/prequalified-cpa-list/>

ACS recommends that each agency reach out to a minimum of 3 CPA firms when requesting proposals for audit services.

IV. Generally Accepted Government Auditing Standards (GAGAS)

GAGAS, commonly referred to as the "Yellow Book", are produced in the United States by the Government Accountability Office (GAO). The standards apply to both financial and performance audits of government agencies.

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

A. General Standards

The General Standards contain the following requirements:

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

B. Field Work Standards

Under GAGAS, 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 appropriate evidence to support their findings and conclusions.

C. Reporting Standards on Financial Statements

When auditors issue a financial report on an agency, they must prepare the report in accordance with GAGAS, which incorporates the AICPA standards. GAGAS 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).

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 GAGAS the auditors conducting the audit 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.

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

The agency is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the agency must prepare a summary schedule of prior audit findings and a corrective action plan for the current year audit findings. The summary schedule of prior audit findings and the corrective action plan must include the reference numbers the auditor assigns to audit findings.

A. Summary Schedule of Prior Audit Findings

The summary schedule of prior audit findings must report the status of all audit findings that are included in the prior audit's schedule of findings and questioned costs. The summary schedule must also include audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings that were fully corrected or when the agency believes the audit findings are no longer valid or do not warrant further action, the agency must describe the reasons for the position in the summary schedule.

B. Corrective Action Plan

At the completion of the audit, the agency must prepare the corrective action plan to address each audit finding included in the current year auditor's reports. The corrective action plan must provide the name(s) and title(s) of the contact person(s) responsible for the corrective action, the corrective action planned, and the anticipated completion date. If an agency's officials do not agree with the audit findings or believe the corrective action is not required, then the corrective action plan must include an explanation and specific reasons. Documented corrective action plan should be taken on all audit findings. This includes a report on corrective action steps taken for prior audit findings.

VI. EarlyLearn Audit and Financial Reporting Requirements

A. Contractors

Agencies that are designated as Contractors (with ACS Funded Programs for Child Care, Foster Care, and Preventive Services) are exempt from the requirements of Single Audit but must submit the audit and financial reporting requirements (as shown in page 5). This will serve to provide accurate information to complete a final closeout for the fiscal year and comply with New York State monitoring requirements.

Contractors Reporting Package (due January 31, 2019):

- 1.) Audited Financial Statements
- 2.) Audited EarlyLearn Supplementary Schedules (as detailed in page 11)

B. Subrecipients

Agencies that are designated as Subrecipients (with ACS Funded Programs for Head Start and Community Development Block Grant - CDBG) are required to submit a Single Audit in addition to the audit and financial reporting requirements unless the total Federal expenditures for Fiscal Year 2018 is less than \$750,000 but must comply with the audit and financial reporting requirements and Attestation on Single Audit Exemption.

Subrecipients Reporting Package:

- 1) Audit and Financial Reporting Requirements (due January 31, 2019 as detailed in page 5)
- 2) Single Audit Subpart F Requirements (due March 31, 2019 where applicable)
 - i. Schedule of Expenditures of Federal Awards
 - ii. Report on compliance for each major program
 - iii. Report on internal control over compliance
 - iv. Report on schedule of expenditures of Federal awards required by Uniform Guidance Single Audit.
 - v. Notes to the Schedule of Expenditures of Federal Awards
- 3) Attestation on Single Audit Exemption (due January 31, 2019 where applicable)

C. EarlyLearn Supplementary Schedules and Attestations

ACS Audit Services has included with the Fiscal Year 2018 Audit Instructions the EarlyLearn Supplementary Schedules and Attestations to agencies with EarlyLearn programs that must be completed for the reporting of information that is necessary for ACS monitoring responsibility. The auditors must ensure that the agencies complied with ACS fiscal requirements.

When contracting for audit services, all agencies or providers must request that the auditors review the EarlyLearn Supplementary Schedules as part of the complete reporting package whether or not the EarlyLearn program and other ACS Federal Awarded programs are audited as a major program.

The **EarlyLearn Supplementary Schedules** are required and must be completed and submitted by all providers (regardless of designation whether Contractor or Subrecipient) as part of the reporting package for Fiscal Year 2018 to be submitted to ACS.

The Attestation on Single Audit Exemption is only applicable and required to Subrecipients whose total Federal award expenditures for Fiscal Year 2018 is less than the \$750,000 threshold. Please refer to pages **12** to **14** for more details regarding the **Single Audit Requirements and Exemption**.

The EarlyLearn Supplementary Schedules are as follows (due January 31, 2019):

1. Schedule 1A – Statement of Revenues and Expenditures: ACS Funded – EarlyLearn
2. Schedule 1B – Statement of Revenues and Expenditures: ACS Funded – Other than EarlyLearn
3. Schedule 1C – Statement of Revenues and Expenditures: Not ACS Funded
4. Schedule 2 – Statement of Head Start Expenditures by Program Year (PY)
5. Schedule 3 – Statement of Non-Federal Share Expenses By Program Year (PY)
6. Schedule 4 – Schedule of Equipment Inventory
7. Schedule 5 – Schedule of Quantitative Program Results
8. Schedule 6 – Schedule of Due To or Due From ACS
9. Schedule 7 – Schedule of Accrued Vacation
10. Attestation on Single Audit Exemption (*where applicable*)

Note: ACS requires the EarlyLearn Supplementary Schedules (Schedules 1A to 7) must be audited and covered by an Auditor's Report, please refer to page 12 for more details.

FY 2018 ACS Audit Instructions for Financial Statements and Single Audit

The Statements of Revenues and Expenditures (EarlyLearn Supplementary Schedules 1A to 1C) identify actual expenses and the final closeout will be computed from these schedules comparing the revenues to the total budget amount and actual expenditures. **When an EarlyLearn contract has more than one funding source, it is required that the schedules be presented by funding source to facilitate the closeout process.**

For Fiscal Year ended June 30, 2018, the EarlyLearn Supplementary Schedules (Schedules 1A to 7) must be audited and covered by an Auditor's Report on Supplementary Information as part of the Independent Auditor's Report on Financial Statements section of the Audited Financial Statements with the suggested wordings below:

“Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The Supplementary Information for EarlyLearn programs, as required by the Administration for Children's Services (either state all page references or names of all the EarlyLearn Supplementary Schedules reported) are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.”

D. Single Audit Threshold Requirements

Effective December 26, 2014, for all audits beginning on or after December 26, 2014, the federal award expenditure threshold for filing a Single Audit (formerly known as the A-133 Audit) for all non-federal entities has been increased from \$500,000 to \$750,000. A Federal program is defined as all Federal awards assigned a single Catalog of Federal Domestic Assistance (CFDA) number.

To determine if an agency is subject to a Single Audit, the total Federal award expenditures made for the Fiscal Year (FY) must be multiplied by the CFDA Federal percentage for the Federal program. If the result of the calculation of total Federal award expenditures for any single, or combination of Federal programs operated by an agency is \$750,000 or more, that agency must conduct a Single Audit.

FY 2018 ACS Audit Instructions for Financial Statements and Single Audit

*Note that the percentages used are for illustration purposes only and the final percentages will be provided in the FY 2018 EarlyLearn Payment Confirmation Schedule.

The funding breakdown and CFDA numbers for Fiscal Year 2018 are as follows:

EarlyLearn	CFDA #	CTL	State	Federal
Head Start	93.600	0%	20%	80%
Child Care	93.575	37%	7%	56%
CDBG	14.228	0%	0%	100%

See Examples 1-3 of Federal award expenditure calculations below:

Example 1

Program		Total		Federal	Federal
<u>Name</u>	<u>CFDA#</u>	<u>Expenses</u>	x	<u>Percentage</u>	<u>Expenditures</u>
Head Start	93.600	\$850,000		80%	\$680,000

A Single Audit is not required because the Federal award expenditures are less than \$750,000 threshold.

Example 2

Program		Total		Federal	Federal
<u>Name</u>	<u>CFDA#</u>	<u>Expenses</u>	x	<u>Percentage</u>	<u>Expenditures</u>
Head Start	93.600	\$1,050,100		80%	\$840,080

A Single Audit is required because the Federal expenditures exceed \$750,000 threshold.

Example 3

Program		Total		Federal	Federal
<u>Name</u>	<u>CFDA#</u>	<u>Expenses</u>	x	<u>Percentage</u>	<u>Expenditures</u>
Head Start	93.600	\$700,000		80%	\$560,000
CDBG	14.228	\$198,000		100%	\$198,000
	Total	\$898,000			\$758,000

A Single Audit is required because the combined Federal expenditures exceed \$750,000 threshold.

E. Single Audit Exemption

If an agency spends less than \$750,000 in Federal awards in a year, it is not required to have a Single Audit but it is required to submit the audit and financial reporting requirements and Attestation on Single Audit Exemption (please refer to page 33 for the template). The agency must also adhere to the following:

- Maintain internal control over Federal programs.
- Manage 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.
- Comply with the program's rules, regulations and contract or grant agreements.
- Provide ACS with an Attestation to that fact that the agency's Federal award expenditures were less than \$750,000 in the fiscal year ending June 30, 2018 which must be sent together with the Audited Financial Statements to the attention of the Special Assistant of Financial Services, Audit and Banking within seven (7) months after the end of the fiscal year or by January 31, 2019 as per the Attestation template.

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.

F. Single Audit Unallowable Costs

If you are designated Subrecipients and meet the Single Audit threshold of \$750,000 or more of total expenditures under Federal awards during the year, the Single Audit costs are allowable. For Fiscal Year ended June 30, 2018 or Calendar Year ended December 31, 2018, ACS will disallow costs of Single Audit for the following EarlyLearn providers:

- **Contractors:**

Single Audit costs are unallowable to Contractors since Single Audit is not required regardless of the total amounts of ACS Funded Program expenditures during the year.

- **Subrecipients:**

Single Audit costs are unallowable if the agency does not meet the Single Audit threshold of \$750,000 expenditures under Federal awards which is in accordance with CFR §200.425 Audit services, paragraph (a), subparagraph (2).

- **Designated as both Subrecipients and Contractors:**

Single Audit costs are unallowable if the agency does not meet the Single Audit threshold of \$750,000 expenditures under Federal awards which is in accordance with CFR §200.425 Audit services, paragraph (a), subparagraph (2).

G. Schedule of Expenditures of Federal Awards

The Schedule of Expenditures of Federal Awards for fiscal year ending June 30, 2017 should include a list of Federal programs by Federal agency, ACS name, pass-through number, CFDA number, the total amount provided by ACS, and the total amount expended for each Federal award.

H. Uniform Guidance Compliance Supplement

The Compliance Supplement of the Uniform Guidance 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, suggested internal control audit procedures and suggested compliance audit procedures. 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 the Compliance Supplement requirements.

The compliance supplement is available on the OMB Web site:

<https://www.whitehouse.gov/omb/circulars/>

I. Uniform Guidance, Code of Federal Regulations (CFR)

The Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly called "Uniform Guidance") was officially implemented in December 2014 by the Council on Financial Assistance Reform (COFAR). The Uniform Guidance – a "government-wide framework for grants management" – synthesizes and supersedes guidance from earlier OMB circulars.

a. CFR §200.501 Audit Requirement

- i. *Audit required.* A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program- specific audit conducted for that year in accordance with the provisions of this part.
- ii. *Single audit.* A non-Federal entity that expends \$750,000 or more during the non- Federal entity's fiscal year in Federal awards must have a single audit conducted in accordance with §200.514 Scope of audit except when it elects to have a program- specific audit conducted in accordance with paragraph (c) of this section.

- iii. *Program-specific audit election.* When an auditee expends Federal awards under only one Federal program, excluding research and development (R&D) and the Federal program's statutes, regulations, or the terms and conditions of the Federal award do not require a financial statement audit of the auditee, the auditee may elect to have a program-specific audit conducted in accordance with §200.507 Program-specific audits. A program-specific audit may not be elected for R&D unless all of the Federal awards expended were received from the same Federal agency, or the same Federal agency and the same pass-through entity, and that Federal agency, or pass-through entity in the case of a subrecipient, approves in advance a program-specific audit.
- iv. *Exemption when Federal awards expended are less than \$750,000.* A non-Federal entity that expends less than \$750,000 during the non-Federal entity's fiscal year in Federal awards is exempt from Federal audit requirements for that year, except as noted in §200.503 Relation to other audit requirements, but records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and Government Accountability Office (GAO).

b. CFR §200.508 Auditee Responsibilities

The auditee must:

- i. Procure or otherwise arrange for the audit required by this part in accordance with §200.509 Auditor selection, and ensure it is properly performed and submitted when due in accordance with §200.512 Report submission.
- ii. Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with §200.510 Financial statements.
- iii. Promptly follow up and take corrective action on audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan in accordance with §200.511 Audit findings follow-up, paragraph (b) and §200.511 Audit findings follow-up, paragraph (c), respectively.
- iv. Provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required by this part.

I. General Costs Principles for Non-Profit Agencies

Non-federal entities must comply with Uniform Guidance Subpart E- COST PRINCIPLES as specified in CFR §200.400 through §200.475 which establishes general provisions and special considerations for cost composition and allocation as they relate to the Federal award expenditures.

VII. EarlyLearn Program Requirements

A. Cost Allocation Plan

All agencies are required to have a Cost Allocation Plan based on contractual agreement with ACS and in accordance with Federal regulations. The Cost Allocation Plan should accurately and equitably allocate costs that are attributed to the operation of two or more programs or which are attributable to two or more funding sources. In addition, the Cost Allocation Plan shall allocate between direct and indirect costs by distributing costs between direct/programmatic and indirect/administrative funds which taken together equal the total cost of the program. For more details on cost allocation please refer to the ACS Fiscal Manual.

B. Interfund Activity

ACS EarlyLearn funds are to be utilized only for EarlyLearn program expenditures.

C. Administrative Cost Limitation

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. For more details on administrative cost allocation please refer to the ACS Fiscal Manual.

D. Head Start Non-Federal Share

CPA firms must test contractors' compliance with non-federal share requirement.

Head Start is a federally funded and community supported program. The federal government award covers 80 percent of the cost of the program. The provider share is 20 percent. Examples of allowable non-Federal Share (which includes UPK State funds and UPK Enhancement) can be found in the Early Learn contract and the Early Learn Fiscal Manual.

Non-Federal Share Waiver - If the provider is at risk of not meeting the share requirement, a request for a waiver must be submitted to ACS indicating the reason and a detailed corrective action plan. The waiver must be received and approved by ACS prior to the end of the fiscal year for which it is being requested in order to be valid. The waiver if approved by ACS is valid only for the specific fiscal year.

The waiver request for FY19 should be sent via email to denise.borak@acs.nyc.gov no later than May 3, 2019.

E. Parent Fees (Child Care)

All payments an agency received from ACS are net of parent fees (budget. 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 and approved budget must be included in the Notes to Financial Statements presented as follows:

Parent Fees:	Current Year	Prior Year
Collected	\$XX,XXX	\$XX,XXX

Parent fees must be presented in a separate line item in Schedule 1A - Statement of Revenue and Expenditures: ACS Funded – EarlyLearn.

F. Vacation and Sick Leave

As per the below contract language included in all Early Learn contracts ACS will not pay any unused vacation time at year-end. Providers are encouraged to utilize all vacation benefits.

Contract Agreement Article III Section 3.03 K

The Contractor and not the Department (ACS) shall be responsible for the payment of any accrued vacation and sick leave for the Contractor’s staff during the term of their employment and upon termination of their employment.

Vacation and Sick Leave Policy must be disclosed in the Notes to Financial Statements as part of the note disclosures on Summary of Significant Accounting Policies.

Accrued Vacation and FICA - Accrued Vacation charged to ACS funded programs must be disclosed in the Notes to Financial Statements and reported in Schedule 1A – Statement of Revenues and Expenditures: ACS Funded – EarlyLearn and Schedule 7 – Schedule of Accrued Vacation.

G. Universal Pre-Kindergarten (UPK)

Universal Pre-Kindergarten (UPK) funding is integrated into the EarlyLearn contracts and providers are expected to maximize the use of these funds for eligible expenditures. Child Care and Head Start UPK EarlyLearn expenditures are to be reported separately.

H. UPK Enhancement

UPK enhancement dollars, while paid through the ACS contract, are separate from UPK EarlyLearn dollars. As such UPK Enhancement revenues and associated expenditures must be reported separately from that of other ACS funding sources. These are NOT to be included with EarlyLearn UPK. NOTE: If a vendor received UPK enhancement funds for both Child Care and Head Start, the revenues and expenditures must be reported separately.

I. Child and Adult Care Food Program (CACFP)

CACFP revenues and associated expenditures should be reported in Schedule 1C – Statement of Revenues and Expenditures - Budgeted and Actual (Consolidated): Not ACS Funded under CACFP column.

J. Teachers' Incentive

The Teachers' Incentive is a funding for salary increases commensurate with experience for UPK lead teachers funded at specified levels based on certifications as prescribed in the contract agreement. Teacher's incentive expenditures should be reported separately on EarlyLearn Supplementary Schedules: Schedule 1A – Statement of Revenues and Expenditures: ACS Funded - EarlyLearn.

Prior Year Teachers' Incentive Payments and Expenses (FY2015-FY2017)

Note: Please refer to Section L. All Other Prior Year Payments on how to treat prior year Teachers' Incentive.

K. Cost of Living Adjustments (COLA)

Each Agency may apply for a COLA increase in accordance with the terms of their funding award for the fiscal year base funding level. Base funding excludes training and technical assistance funds and any one-time funding Agencies may have received during the fiscal year. COLA funds are to be used to increase staff salaries` and fringe benefits and to pay for higher operating costs. For more details on COLA, please refer to the Early Learn contract and the Early Learn Fiscal Manual. COLA expenditures should be reported separately on EarlyLearn Supplementary Schedules: Schedule 1A – Statement of Revenues and Expenditures: ACS Funded - EarlyLearn.

Prior Year COLA Payments and Expenses (FY2015-FY2017)

Note: Please refer to Section L. All Other Prior Year Payments on how to treat prior year COLA.

L. All Other Prior Year Payments

Prior year payments received in FY2018 will NOT be included on the FY2018 payment confirmation. Therefore prior year expenses are NOT to be included on schedule I. In order to reconcile and facilitate the closeout process, prior year expenses and their revenues are to be disclosed in the notes to the financial statements as follows:

PRIOR YEAR PAYMENTS			
YEAR ALLOCATED	AMOUNT RECEIVED FROM ACS	EXPENDITURES	DUE TO or DUE FROM ACS (COLA)
Prior Year Teachers' Incentive:			
FY 2017	\$XX,XXX	\$XX,XXX	\$XX,XXX
FY 2016	\$XX,XXX	\$XX,XXX	\$XX,XXX
FY 2015	\$XX,XXX	\$XX,XXX	\$XX,XXX
Prior Year COLA:			
FY 2017	\$XX,XXX	\$XX,XXX	\$XX,XXX
FY 2016	\$XX,XXX	\$XX,XXX	\$XX,XXX
FY 2015	\$XX,XXX	\$XX,XXX	\$XX,XXX
Other Prior Year Payments (Over-The-Line, etc):			
FY 2017	\$XX,XXX	\$XX,XXX	\$XX,XXX
FY 2016	\$XX,XXX	\$XX,XXX	\$XX,XXX
FY 2015	\$XX,XXX	\$XX,XXX	\$XX,XXX

M. Equipment

Equipment purchases over \$5,000 for Child Care and \$3,000 for Head Start are to be classified as Equipment and expensed in the period acquired. Depreciation expense from capitalization is not part of the EarlyLearn budget.

VIII. Submission of Audit and Financial Reporting Requirements

One (1) bound copy and one (1) PDF copy of the Audit and Financial Reporting Package must be sent to the ACS Early Learn Contract Audit Unit. The bound copy must be addressed to:

Cheryl Brathwaite, Special Assistant
Administration for Children's Services
Division of Financial Services, Audit and Banking
150 William Street, 10th floor
New York, New York 10038-2614

The PDF unsecured copy must be sent by email to Cheryl.Brathwaite@acs.nyc.gov

If an agency does not comply with the requirements, there may be a negative impact on the yearly Fiscal Administration rating.

ATTACHMENTS

FY 2018 ACS Audit Instructions for Financial Statements and Single Audit

SCHEDULE 1A

ABC DAY CARE CENTER, INC.
 STATEMENT OF REVENUES AND EXPENDITURES
 ACS Funded - EarlyLearn
 For the year ended June 30, 2018

BUDGET CATEGORIES	ACS FUNDED										
	Budget	EarlyLearn									
	EarlyLearn	Child Care	Child Care UPK	FCCN	CDBG	Head Start	Head Start UPK	CTL	Total EarlyLearn (A)	Variance	Questioned Cost
Revenue:											
EarlyLearn revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenue (disability, interest, etc.)	-	-	-	-	-	-	-	-	-	-	-
Teacher's incentive fund	-	-	-	-	-	-	-	-	-	-	-
HRA Voucher	-	-	-	-	-	-	-	-	-	-	-
CACFP	-	-	-	-	-	-	-	-	-	-	-
Parent Fees	-	-	-	-	-	-	-	-	-	-	-
In-kind contribution	-	-	-	-	-	-	-	-	-	-	-
Sponsor's contribution	-	-	-	-	-	-	-	-	-	-	-
Other funding source revenue ¹	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures											
Personnel cost											
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries - COLA	-	-	-	-	-	-	-	-	-	-	-
Teacher's Incentive	-	-	-	-	-	-	-	-	-	-	-
Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-
FICA	-	-	-	-	-	-	-	-	-	-	-
FICA - COLA	-	-	-	-	-	-	-	-	-	-	-
FICA - Teacher's Incentive	-	-	-	-	-	-	-	-	-	-	-
FICA - Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-
Workers compensation	-	-	-	-	-	-	-	-	-	-	-
Unemployment insurance	-	-	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-	-	-
Welfare fund	-	-	-	-	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	-	-	-	-	-	-	-
Total personnel cost	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Facilities cost											
Rent	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Water and sewer	-	-	-	-	-	-	-	-	-	-	-
Licensing and permits	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Custodial services	-	-	-	-	-	-	-	-	-	-	-
Alarm	-	-	-	-	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and renovations	-	-	-	-	-	-	-	-	-	-	-
Other facilities costs	-	-	-	-	-	-	-	-	-	-	-
Total facilities cost	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Family Child Care Stipend	-	-	-	-	-	-	-	-	-	-	-
Other than personnel services (OTPS)											
Supplies	-	-	-	-	-	-	-	-	-	-	-
Equipment over \$3,000 - Head Start	-	-	-	-	-	-	-	-	-	-	-
Equipment over \$5,000 - Child Care	-	-	-	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-	-
Instructional Field Trips	-	-	-	-	-	-	-	-	-	-	-
Training/Staff Development	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-
Food - CACFP	-	-	-	-	-	-	-	-	-	-	-
Non-food related cost - CACFP	-	-	-	-	-	-	-	-	-	-	-
Audit	-	-	-	-	-	-	-	-	-	-	-
Parent Services	-	-	-	-	-	-	-	-	-	-	-
Consultant - programmatic	-	-	-	-	-	-	-	-	-	-	-
Consultant - administrative	-	-	-	-	-	-	-	-	-	-	-
Indirect cost - Head Start	-	-	-	-	-	-	-	-	-	-	-
Other OTPS	-	-	-	-	-	-	-	-	-	-	-
Total OTPS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EARLYLEARN COST	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenue over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

FY 2018 ACS Audit Instructions for Financial Statements and Single Audit

SCHEDULE 1B

ABC DAY CARE CENTER, INC.
 STATEMENT OF REVENUES AND EXPENDITURES
 ACS Funded - Other than EarlyLearn
 For the year ended June 30, 2018

BUDGET CATEGORIES	Other Than EarlyLearn						[A+B] Total ACS Funded (C)
	DOECC UPK Enhancemnt	DOEHS UPK Enhancement	Health & Safety	Sandy Relief Fund	Other Funding	Total Other Than EarlyLearn (B)	
Revenue:							
EarlyLearn revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenue (disability, interest, etc.)	-	-	-	-	-	-	-
Teacher's incentive fund	-	-	-	-	-	-	-
HRA Voucher	-	-	-	-	-	-	-
CACFP	-	-	-	-	-	-	-
Parent Fees	-	-	-	-	-	-	-
In-kind contribution	-	-	-	-	-	-	-
Sponsor's contribution	-	-	-	-	-	-	-
Other funding source revenue ¹	-	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures							
Personnel cost							
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Salaries - COLA	-	-	-	-	-	-	-
Teacher's Incentive	-	-	-	-	-	-	-
Accrued Vacation	-	-	-	-	-	-	-
FICA	-	-	-	-	-	-	-
FICA - COLA	-	-	-	-	-	-	-
FICA - Teacher's Incentive	-	-	-	-	-	-	-
FICA - Accrued Vacation	-	-	-	-	-	-	-
Workers compensation	-	-	-	-	-	-	-
Unemployment insurance	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-
Welfare fund	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-
Substitutes	-	-	-	-	-	-	-
Total personnel cost	-	-	-	-	-	-	-
Facilities cost							
Rent	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-
Water and sewer	-	-	-	-	-	-	-
Licensing and permits	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Custodial services	-	-	-	-	-	-	-
Alarm	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-	-
Capital expenditures and renovations	-	-	-	-	-	-	-
Other facilities costs	-	-	-	-	-	-	-
Total facilities cost	-	-	-	-	-	-	-
Family Child Care Stipend	-	-	-	-	-	-	-
Other than personnel services (OTPS)							
Supplies	-	-	-	-	-	-	-
Equipment over \$3,000 - Head Start	-	-	-	-	-	-	-
Equipment over \$5,000 - Child Care	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Instructional Field Trips	-	-	-	-	-	-	-
Training/Staff Development	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Food - CACFP	-	-	-	-	-	-	-
Non-food related cost - CACFP	-	-	-	-	-	-	-
Audit	-	-	-	-	-	-	-
Parent Services	-	-	-	-	-	-	-
Consultant - programmatic	-	-	-	-	-	-	-
Consultant - administrative	-	-	-	-	-	-	-
Indirect cost - Head Start	-	-	-	-	-	-	-
Other OTPS	-	-	-	-	-	-	-
Total OTPS	-	-	-	-	-	-	-
TOTAL EARLYLEARN COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

FY 2018 ACS Audit Instructions for Financial Statements and Single Audit

SCHEDULE 1C

ABC DAY CARE CENTER, INC.
STATEMENT OF REVENUES AND EXPENDITURES
Not ACS Funded
For the year ended June 30, 2018

BUDGET CATEGORIES	NOT ACS FUNDED				
	Actual				
	CACFP	Cash Contribution (Head Start)	In-kind Contribution (Head Start)	Sponsor's Contribution (Other than Head Start)	Other Funding Source
Revenue:					
EarlyLearn revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenue (disability, interest, etc.)	-	-	-	-	-
Teacher's incentive fund	-	-	-	-	-
HRA Voucher	-	-	-	-	-
CACFP	-	-	-	-	-
Parent Fees	-	-	-	-	-
In-kind contribution	-	-	-	-	-
Sponsor's contribution	-	-	-	-	-
Other funding source revenue ¹	-	-	-	-	-
Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures					
Personnel cost					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries - COLA	-	-	-	-	-
Teacher's Incentive	-	-	-	-	-
Accrued Vacation	-	-	-	-	-
FICA	-	-	-	-	-
FICA - COLA	-	-	-	-	-
FICA - Teacher's Incentive	-	-	-	-	-
FICA - Accrued Vacation	-	-	-	-	-
Workers compensation	-	-	-	-	-
Unemployment insurance	-	-	-	-	-
Pension	-	-	-	-	-
Welfare fund	-	-	-	-	-
Health Insurance	-	-	-	-	-
Substitutes	-	-	-	-	-
Total personnel cost	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Facilities cost					
Rent	-	-	-	-	-
Property Taxes	-	-	-	-	-
Water and sewer	-	-	-	-	-
Licensing and permits	-	-	-	-	-
Insurance	-	-	-	-	-
Custodial services	-	-	-	-	-
Alarm	-	-	-	-	-
Telecommunications	-	-	-	-	-
Utilities	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-
Capital expenditures and renovations	-	-	-	-	-
Other facilities costs	-	-	-	-	-
Total facilities cost	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Family Child Care Stipend	-	-	-	-	-
Other than personnel services (OTPS)					
Supplies	-	-	-	-	-
Equipment over \$3,000 - Head Start	-	-	-	-	-
Equipment over \$5,000 - Child Care	-	-	-	-	-
Postage	-	-	-	-	-
Advertising	-	-	-	-	-
Instructional Field Trips	-	-	-	-	-
Training/Staff Development	-	-	-	-	-
Transportation	-	-	-	-	-
Food - CACFP	-	-	-	-	-
Non-food related cost - CACFP	-	-	-	-	-
Audit	-	-	-	-	-
Parent Services	-	-	-	-	-
Consultant - programmatic	-	-	-	-	-
Consultant - administrative	-	-	-	-	-
Indirect cost - Head Start	-	-	-	-	-
Other OTPS	-	-	-	-	-
Total OTPS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EARLYLEARN COST	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenue over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

SCHEDULE 2

ABC DAYCARE CENTER, INC.
STATEMENT OF HEAD START EXPENSES BY PROGRAM YEAR
For the year ended June 30, 2018

<u>Category</u>	<u>Program Year 04</u> <u>7/1/17-1/31/18</u>	<u>Program Year 05</u> <u>2/1/18-6/30/18</u>	<u>Total Head Start</u> <u>Expenses</u>
Personnel and fringe cost			
Salaries	\$ -	\$ -	\$ -
FICA	-	-	-
Unemployment insurance	-	-	-
Pension	-	-	-
Welfare fund	-	-	-
Health insurance	-	-	-
Worker's compensation	-	-	-
Substitute staff	-	-	-
Total personnel and fringe cost	-	-	-
Facilities cost			
Rent (Delegate Agency Administered Costs)	-	-	-
Property taxes	-	-	-
Water/sewer	-	-	-
Utilities (Delegate Agency Administered Costs)	-	-	-
Insurance	-	-	-
Telecommunications	-	-	-
Maintenance and repairs	-	-	-
Other facilities cost	-	-	-
Total facilities cost	-	-	-
Other than personnel services (OTPS)			
Supplies	-	-	-
Equipment over \$3,000	-	-	-
Training	-	-	-
Parent services/family involvement	-	-	-
Programmatic consultants	-	-	-
Administrative consultants	-	-	-
Transportation	-	-	-
Audit	-	-	-
Food (not funded by CACFP)	-	-	-
Other OTPS	-	-	-
Total OTPS	-	-	-
Indirect cost	-	-	-
Total Expenses	\$ -	\$ -	\$ -
Health and Safety	-	-	-
Less: Program Income	-	-	-
Total Head Start Funded Expenses	\$ -	\$ -	-

SCHEDULE 2
continued

ABC DAYCARE CENTER, INC.
STATEMENT OF HEAD START EXPENSES BY PROGRAM YEAR
For the year ended June 30, 2018

<u>Category</u>	<u>Program Year 04</u> <u>7/1/17-1/31/18</u>	<u>Program Year 05</u> <u>2/1/18-6/30/18</u>	<u>Total Head Start</u> <u>Expenses</u>
Non-Federal Share (NFS) Expenses			
Head Start UPK	\$ -	\$ -	\$ -
DOE HS UPK Enhancement	-	-	-
Cash Contributions - Head Start	-	-	-
In-kind Contributions - Head Start	-	-	-
Total NFS Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Head Start Program Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NFS Program Percentage	0.0%	0.0%	0.0%
Administrative Expenses			
Personnel and fringe cost	\$ -	\$ -	\$ -
Facilities cost	-	-	-
OTPS	-	-	-
Indirect cost	-	-	-
NFS expenses	-	-	-
Total Administrative Expenses	-	-	-
Total Head Start Program Expenses	-	-	-
Administrative Expense Percentage	0.0%	0.0%	0.0%
Special Reporting:			
CACFP Funded Expenses	\$ -	\$ -	\$ -

FY 2018 ACS Audit Instructions for Financial Statements and Single Audit

ABC DAY CARE CENTER, INC.
STATEMENT OF NON-FEDERAL SHARE EXPENSES BY PROGRAM YEAR
For the year ended June 30, 2018

SCHEDULE 3

Category	HS UPK			DOEHS UPK Enhancement			Cash Contributions - HeadStart			In-kind Contributions - HeadStart (Schedule 1)		
	Program Year 04	Program Year 05	Total	Program Year 04	Program Year 05	Total	Program Year 04	Program Year 05	Total	Program Year 04	Program Year 05	Total
	7/1/17 - 1/31/18	2/1/18 - 6/30/18		7/1/17 - 1/31/18	2/1/18 - 6/30/18		7/1/17 - 1/31/18	2/1/18 - 6/30/18		7/1/17 - 1/31/18	2/1/18 - 6/30/18	
Personnel and fringe cost												
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA	-	-	-	-	-	-	-	-	-	-	-	-
Unemployment insurance	-	-	-	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-	-	-	-
Welfare fund	-	-	-	-	-	-	-	-	-	-	-	-
Health insurance	-	-	-	-	-	-	-	-	-	-	-	-
Worker's compensation	-	-	-	-	-	-	-	-	-	-	-	-
Substitute staff	-	-	-	-	-	-	-	-	-	-	-	-
Total personnel and fringe cost	-	-	-	-	-	-	-	-	-	-	-	-
Facilities cost												
Rent (Delegate Agency Administered Costs)	-	-	-	-	-	-	-	-	-	-	-	-
- Property taxes	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
Water/sewer	-	-	-	-	-	-	-	-	-	-	-	-
Utilities (Delegate Agency Administered Costs)	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-	-	-	-	-	-	-
Other facilities cost	-	-	-	-	-	-	-	-	-	-	-	-
Total facilities cost	-	-	-	-	-	-	-	-	-	-	-	-
Other than personnel services (OTPS)												
Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Equipment over \$3,000	-	-	-	-	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-	-	-	-	-
- Parent services/family involvement	-	-	-	-	-	-	-	-	-	-	-	-
- Programmatic consultants	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative consultants	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Audit	-	-	-	-	-	-	-	-	-	-	-	-
Food (not funded by CACFP)	-	-	-	-	-	-	-	-	-	-	-	-
Other OTPS	-	-	-	-	-	-	-	-	-	-	-	-
Total OTPS	-	-	-	-	-	-	-	-	-	-	-	-
Indirect cost	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Breakdown by funding source:												
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City	-	-	-	-	-	-	-	-	-	-	-	-
Private/Third-Party	-	-	-	-	-	-	-	-	-	-	-	-
Delegate Agency	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ABC DAY CARE CENTER, INC.
Schedule of Equipment Inventory
June 30, 2018

SCHEDULE 4

<u>Description</u>	<u>Quantity</u>	<u>Serial Number</u>	<u>Date Purchased</u>	<u>Cost</u>
<u>Current Year Purchases</u>				\$ -
				-
				-
				-
				-
Total				\$ -
<u>Prior Year Inventory</u>				\$ -
				-
Total Equipment Inventory				\$ -

ABC DAY CARE CENTER, INC.
Schedule of Quantitative Program Results
For the year ended June 30, 2018

SCHEDULE 5

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)	-
	Total	<u>-</u>
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 divided by #3)	
	a)	
	b)	
	c)	
	d)	
	Total Average	<u>0%</u>

COST

1	Total expense for the contract. (Total EL expense in Schedule 1-A)	\$ -
2	Total expense by site	
	a)	\$ -
	b)	-
	c)	-
	d)	-
	Total	<u>\$ -</u>
3	Average cost slots (Total expenses/Total attendance by sites)	
4	Average cost per site/Total cost per site/Attendance by site)	
	a)	
	b)	
	c)	
	d)	
	Total	<u>\$ -</u>

**ABC DAY CARE CENTER, INC.
SCHEDULE OF DUE TO OR DUE FROM ACS
FOR THE YEAR ENDED JUNE 30, 2018**

SCHEDULE 6

Due To or Due From ACS at 6/30/2017	\$ -
Cash received/advances from ACS	-
Plus other funds collected:	
Parent Fees	-
Other revenue (disability, interest, etc.)	-
	<hr/>
Total funds available	\$ -
Less claimable expenditures:	
Expenditures	\$ (-)
Less: Accrued Vacation	-
Less: FICA - Accrued Vacation	-
Less: Questioned Costs	- (-)
	<hr/>
Due To or Due From ACS at 6/30/2018	<u><u>\$ -</u></u>

Note: Claimable expenditures should be reported net of Accrued Vacation, FICA - Accrued Vacation (charged to ACS Funded Programs) and Questioned Costs.

**ABC DAY CARE CENTER, INC.
 SCHEDULE OF ACCRUED VACATION
 FOR THE YEAR ENDED JUNE 30, 2018**

SCHEDULE 7

Schedule of Unused Earned Vacation and Sick Leave charged to ACS Funded Programs:

<u>Payroll Date</u>	<u>Employee # or position</u>	<u>Accrued Vacation</u>	<u>FICA - Accrued Vacation</u>	<u>Total as at 6/30/2018</u>
		\$ -	\$ -	\$ -
		-	-	-
		-	-	-

Total Accrued Vacation and FICA - Accrued Vacation \$ -

Note: The total Accrued Vacation and FICA - Accrued Vacation charged to ACS Funded Programs must agree per the Schedule 1A - Statements of Revenues and Expenditures: ACS Funded - EarlyLearn.

(Using Agency's letterhead and is only applicable to Subrecipients and designated as both Subrecipients and Contractors who did not meet the Single Audit threshold of \$750,000 or more of total expenditures under Federal awards)

ATTESTATION ON SINGLE AUDIT EXEMPTION

Date

Cheryl Brathwaite, Special Assistant
Financial Services, Audit and Banking
Administration for Children's Services
150 William Street
New York, NY 10038

Dear Ms. Brathwaite,

The (Subrecipient) attests that the total Federal award expenditures for Fiscal Year 2018 were less than \$750,000 threshold and therefore are not required to submit a Single Audit to ACS.

Signature

Print name

Title