



**DIVISION OF FINANCIAL SERVICES  
AUDIT AND RISK MANAGEMENT**

**FISCAL YEAR 2019 CHILD WELFARE  
AUDIT INSTRUCTIONS**

**FINANCIAL STATEMENTS  
ACS SUPPLEMENTARY SCHEDULES**

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ATTACHMENTS

**Prevention Schedules:**

Schedule 1 – Statement of Revenues and Expenditures

Schedule 2 – Schedule of Salaries

Schedule 3 – Schedule of Fringe Benefits

Schedule 4 – Schedule of Furniture and Equipment Inventory

Schedule 5 – Schedule of Questioned Costs

Schedule 6 – Schedule of Quantitative Program Results

Schedule 7 – Child Success New York City (CSNYC) Statement of Revenues and Expenses

**Homemaking Schedules:**

Schedule 1 – Statement of Revenues and Expenditures

Schedule 2 – Schedule of Salaries

Schedule 3 – Schedule of Fringe Benefits

Schedule 4 – Schedule of Furniture and Equipment Inventory

Schedule 5 – Schedule of Questioned Costs

Schedule 6 – Schedule of Quantitative Program Results

**Discretionary Schedules:**

Schedule 1 – Standard Statement of Revenues and Expenditures

Schedule 2 – Standard Schedule of Salaries

Schedule 3 – Standard Schedule of Fringe Benefits

Schedule 4 – Standard Schedule of Furniture and Equipment Inventory

Schedule 5 – Standard Schedule of Questioned Costs

## Introduction

The ACS Audit Instructions for the fiscal year 2019.

- **FY 2019 Audited Financial Statements and Audited ACS Supplementary Schedules are due January 31, 2020**
- **FY 2019 Single Audits are due March 31, 2020**

All Audited Financial Statements and ACS Audited Supplemental Schedules, as well as the Single Audit, must follow the Audit instructions for FY 2019. Financial Statements must include all of the required components and audited schedules to be considered complete by the 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 2019 ACS Audit instructions and any updates can be found on ACS public website: <https://www1.nyc.gov/site/acs/about/child-welfare-providers.page>

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

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

## Designation of Funding

### Federal Subrecipient

- Head Start
- Early Head Start
- Community Development Block Grant (CDBG)

### Contractor

- NYS Child Care Block Grant (Child Care)
- Foster Care
- Prevention
- Homemaking
- Discretionary (Child Welfare)
- Discretionary (Child Care)

## Requirements and Due Dates

### Federal Subrecipient

- Audited Financial Statements  
(due January 31, 2020)
- Audited ACS Supplementary Schedules  
(due January 31, 2020)
- Attestation on Single Audit Exemption  
(if your agency expends less than \$750,000 in Federal Subrecipient funds)  
(due January 31, 2020)
- Single Audit  
(if your agency expends more than \$750,000 in Federal Subrecipient funds)  
(due March 31, 2020)

### Contractor

- Audited Financial Statements  
(due January 31, 2020)
- Audited ACS Supplementary Schedules  
(due January 31, 2020)

**Please note** that audited financial statements and ACS schedules are due seven (7) months after the close of the year: January 31, 2020 for Fiscal Year 2019 ending on June 30, 2019, and July 31, 2020 for Calendar Year 2019.

Single Audits are due nine (9) months after the close of the year: March 31, 2020 for Fiscal Year 2019 ending on June 30, 2019 and September 30, 2020 for Calendar Year 2019.

## I. Audit and Financial Reporting Requirements

All Providers (Contractors and Sub-recipients) are required to submit an annual audit of their Financial Statements and ACS Supplementary Schedules by January 31, 2020. Sub-recipients are also required to submit a Single Audit by March 31, 2020, if they meet the Single Audit threshold of \$750,000 or more of total expenditures under Federal awards and subawards.

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 Auditor's Report
  - Financial Statements
    - Statement of Financial Position
    - Statement of Activities
    - Statement of Cash Flows
    - Statement of Functional Expenses
    - Notes to Financial Statements:
  - Auditor's report on compliance and findings
  - Auditor's 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 NYC 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.



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.1. 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 three (3) CPA firms or auditors 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 year audit findings must report the status of all audit findings that were included in the prior year 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. Supplementary Schedules

The FY 2019 Audit Instructions include the Child Welfare Supplementary Schedules for agencies with Prevention programs. Auditors must review the Child Welfare Supplementary Schedules as part of the complete reporting package to satisfy ACS monitoring responsibility.

**Prevention Supplementary Schedules** that are to be submitted to ACS as part of the reporting package for fiscal year 2019 are as follows:

- Schedule 1 – Statement of Revenues and Expenditures
- Schedule 2 – Schedule of Salaries
- Schedule 3 – Schedule of Fringe Benefits
- Schedule 4 – Schedule of Furniture and Equipment Inventory
- Schedule 5 – Schedule of Questioned Costs
- Schedule 6 – Schedule of Quantitative Program Results
- Schedule 7 – Child Success New York City (CSNYC) Statement of Revenues and Expenses

The Statement of Revenue and Expenditures identifies actual expenses. The final closeout will be computed from this schedule comparing the revenue to the total final approved budget amount and actual allowable expenditures.

Providers with a CSNYC program must complete Schedule 7 for the Prevention portion of their CSNYC funding. The Waiver portion of CSNYC funding must not be included on Schedule 7. Waiver funding will be reported separately on the FY 2019 Foster Care program audit.

**Homemaking Supplementary Schedules** that are to be submitted to ACS as part of the reporting package for fiscal year 2019 are as follows:

- Schedule 1 – Statement of Revenues and Expenditures
- Schedule 2 – Schedule of Salaries
- Schedule 3 – Schedule of Fringe Benefits
- Schedule 4 – Schedule of Furniture and Equipment Inventory
- Schedule 5 – Schedule of Questioned Costs
- Schedule 6 – Schedule of Quantitative Program Results

Providers with **Child Welfare Discretionary** awards over a hundred thousand dollars (\$100,000) are required to submit audited financial statements with the following **Discretionary Supplementary Schedules** for fiscal year 2019:

- Schedule 1 – Standard Statement of Revenues and Expenditures
- Schedule 2 – Standard Schedule of Salaries
- Schedule 3 – Standard Schedule of Fringe Benefits
- Schedule 4 – Standard Schedule of Furniture and Equipment Inventory
- Schedule 5 – Standard Schedule of Questioned Costs

For FY 2019, Prevention, Homemaking and Discretionary Supplementary Schedules must be covered by an Auditor's Report on Supplementary Information concluding that **“the Child Welfare schedules are presented for the purposes of additional analysis.”**

## **VII. Cost Allocation Plan (CAP)**

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 detail on cost allocation please refer to the ACS Fiscal Manual.

## **VIII. Performance Based Budgets**

Budgets for contractors with performance-based programs (General Prevention and Family Treatment and Rehabilitation) continue to be contingent on meeting their program goals. A reduction of up to 10% of their budget was applied if the contractor did not meet the performance-based goals. The audits for these programs will be based on the final approved budget.

## **IX. Closeout Payments through Accelerator Financials**

Contractors that are paid through Accelerator Financials (AF) in FY 2019 are required to invoice for Audit Closeout amounts due from ACS through AF.

When submitting your invoice via AF:

1. Scan and attach the following documents to each Audit Closeout amount invoiced:
  - a) Final Closeout [Due from ACS] Letter
  - b) Final Closeout Report
2. Submit each invoice separately for each contract.

Payment requests submitted without the documentation described above will not be processed. For programs without any contracts in AF, your closeout payment process will not change for Fiscal Year 2019.

## **X. Submission of Audit and Financial Requirements**

**One (1) Bound copy and one (1) PDF of the Audit and Financial Reporting Package must be sent to the ACS Financial Services Audit and Risk Management Units for Prevention and Homemaking Agencies. The bound copy must be addressed to:**

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

**The PDF unsecured copy must be sent to [Cheryl.Brathwaite@acs.nyc.gov](mailto:Cheryl.Brathwaite@acs.nyc.gov) with cc to [jenny.nakas@acs.nyc.gov](mailto:jenny.nakas@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**



AGENCY NAME \_\_\_\_\_  
 PROGRAM TYPE: PREVENTION  
 PROGRAM NAME \_\_\_\_\_  
 CONTRACT NUMBER \_\_\_\_\_  
 STATEMENT OF REVENUES  
 AND EXPENDITURES  
 FOR THE YEAR ENDED \_\_\_\_\_

	<u>FINAL APPROVED BUDGET *</u>	<u>AGENCY ACTUAL AMOUNTS</u>	<u>VARIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>REVENUES:</u></b>				
Annual			\$ -	
Other Income			\$ -	
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	
<b><u>EXPENDITURES</u></b>				
Salary			\$ -	\$ -
Fringes			\$ -	\$ -
Fringe Percentage	#DIV/0!	#DIV/0!	#DIV/0!	
<b>TOTAL PS EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>OTPS EXPENDITURES</b>				
Rent			\$ -	\$ -
Insurance			\$ -	\$ -
Other			\$ -	\$ -
<b>TOTAL OTPS EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>TOTAL PS AND OTPS EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>ADMINISTRATIVE OVERHEAD</b>				
Total Expenditures			\$ -	\$ -
Overhead Percentage	#DIV/0!	#DIV/0!	#DIV/0!	
<b>(Less) Questioned Costs</b>				
<b>TOTAL ALLOWABLE COSTS</b>	\$ -	\$ -	\$ -	\$ -
<b>(Deficiency)/Excess of Revenue Over Expense</b>	\$ -	\$ -	\$ -	\$ -

\* PLEASE USE FINAL APPROVED BUDGET RELATED TO PERFORMANCE BASED TARGETS FOR GP AND FTR

AGENCY NAME \_\_\_\_\_  
 PROGRAM TYPE: PREVENTION  
 PROGRAM NAME \_\_\_\_\_  
 CONTRACT NUMBER \_\_\_\_\_  
 SCHEDULE OF SALARIES  
 FOR THE YEAR ENDED \_\_\_\_\_

Employee Identification Code	Title	FTE	Original Budgeted Salary	Salary Increase	Career Ladder	Total Budgeted Salaries	Salary Paid	Variance
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
						\$ -		\$ -
<b>TOTAL</b>		0.00	\$ -	\$ -	\$ -	\$ -		\$ -

Total FTE of Case Planners \_\_\_\_\_  
 Total FTE of Supervisors \_\_\_\_\_  
 Supervisory Ratio: #DIV/0!  
 Total FTE of QA/QI on staff \_\_\_\_\_  
 Total FTE of Case Aids \_\_\_\_\_

AGENCY NAME \_\_\_\_\_  
PROGRAM TYPE: PREVENTION  
PROGRAM NAME \_\_\_\_\_  
CONTRACT NUMBER \_\_\_\_\_  
SCHEDULE OF FRINGE BENEFITS  
FOR THE YEAR ENDED \_\_\_\_\_

<u>Description</u>	<u>Final Approved Budgeted</u>	<u>Actual</u>	<u>Actual Fringe % of Total Salary Cost</u>	<u>Variance</u>
FICA	\$	\$	\$	\$
Health				
Worker's Compensation				
Unemployment				
Retirement/Pension				
Disability				
Other				
<b>TOTAL</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

AGENCY NAME \_\_\_\_\_  
 PROGRAM TYPE: PREVENTION  
 PROGRAM NAME \_\_\_\_\_  
 CONTRACT NUMBER \_\_\_\_\_  
 AS OF \_\_\_\_\_

**Schedule of Furniture and Equipment Inventory  
 June 30, 2019**

**Current Year Purchases purchased between 7/1/18 to 6/30/19:**

Description	Quantity	Serial # or Asset Tag #	Date Purchased or Acquired	Condition	Date Sold or Disposed	Total Cost	% Allocated to the CT
							0%
							0%
							0%
							0%

**Prior Years Purchases from the beginning of the contract purchased between \_\_\_\_\_ to 6/30/18:**

Description	Quantity	Serial # or Asset Tag #	Date Purchased or Acquired	Condition	Date Sold or Disposed	Total Cost	% Allocated to the CT
							0%
							0%
							0%
							0%

**Notes:**

Condition Description

- 1 NEW/UNUSED - Property that is in new condition or unused condition and can be used immediately without modification or repairs.
- 4 USED - Property which shows some wear but can be used without significant repair.
- 7 Repairable - Property which is unusable in its current condition but can be economically repaired.
- X Salvage - Property which has value in excess of its basic material content, but repair or rehabilitation is impractical and/or uneconomical.
- S Scrap - Property which has no value except for its basic material content.

"CT" = contract

AGENCY NAME \_\_\_\_\_  
PROGRAM TYPE: PREVENTION  
PROGRAM NAME \_\_\_\_\_  
CONTRACT NUMBER \_\_\_\_\_  
SCHEDULE OF QUESTIONED COSTS  
FOR THE YEAR ENDED \_\_\_\_\_

**Detailed Explanation of Questioned Costs**

**Questioned  
Costs**

\$

**TOTAL QUESTIONED COSTS** \$

*Please provide a detailed explanation of the questioned costs. Include such items as vendor name, why costs are being questioned and how the questioned costs were determined.*

FY 2019

AGENCY NAME \_\_\_\_\_  
PROGRAM TYPE: PREVENTION  
PROGRAM NAME \_\_\_\_\_  
CONTRACT NUMBER \_\_\_\_\_  
SCHEDULE OF QUANTITATIVE PROGRAM RESULTS  
FOR THE YEAR ENDED \_\_\_\_

Attachment 6

**QUANTIFIABLE INDICATORS**

**Number of open cases at beginning of period**

**Number of new cases during audit period**

**Number of cases serviced during audit period**

**Cases terminated**

**Cases open as of current year**

**Case to case worker ratio**

AGENCY NAME  
**CHILD SUCCESS NEW YORK CITY (CSNYC) PREVENTION FUNDING**

STATEMENT OF REVENUES AND EXPENDITURES  
 FOR THE YEAR ENDED \_\_\_\_\_

***\*TO BE USED FOR PREVENTIVE PORTION OF CHILD SUCCESS NEW YORK CITY ONLY. \****  
***\*DO NOT INCLUDE CSNYC FOSTER CARE WAIVER PORTION\****

	<u>APPROVED BUDGET *</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>REVENUES:</u></b>				
ACS	\$	\$	\$	\$
<b>TOTAL REVENUES</b>				
<b><u>EXPENDITURES:</u></b>				
All Personnel Costs				
Salaries				
Fringe				
<b>TOTAL PS EXPENDITURES</b>				
Consultants				
Other OTPS				
<b>TOTAL POS and OTPS EXPENDITURES</b>				
<b>TOTAL PS AND OTPS EXPENDITURES</b>				
Administrative Overhead				
<b>TOTAL EXPENDITURES</b>				
(Less) Questioned Costs				
<b>TOTAL ALLOWABLE COSTS</b>				
<b>(Deficiency)/Excess of Revenue Over Expense</b>				

AGENCY NAME \_\_\_\_\_  
 PROGRAM NAME: HOMEMAKING  
 CONTRACT NUMBER \_\_\_\_\_  
 STATEMENT OF REVENUES  
 AND EXPENDITURES  
 FOR THE YEAR ENDED \_\_\_\_\_

	<u>FINAL APPROVED BUDGET</u>	<u>AGENCY ACTUAL AMOUNTS</u>	<u>VARIANCE</u>	<u>QUESTIONED COSTS</u>
<b><u>REVENUES:</u></b>				
<b>Annual</b>				
I. Unearned Revenue*				
II. Rate Based Revenue				
III. Retro Calculated Pay				
IV. Retro Line Item Revenue				
<b>Other Income</b>				
Net Unearned Revenue**		\$ -		
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	
<b><u>EXPENDITURES</u></b>				
<b>Salary</b>			\$ -	\$ -
<b>Fringes</b>			\$ -	\$ -
Fringe Percentage	#DIV/0!	#DIV/0!	#DIV/0!	
<b>TOTAL PS EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>OTPS EXPENDITURES</b>				
Rent			\$ -	\$ -
Insurance			\$ -	\$ -
Other			\$ -	\$ -
<b>TOTAL OTPS EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>TOTAL PS AND OTPS EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>ADMINISTRATIVE OVERHEAD</b>				
Total Expenditures			\$ -	\$ -
Overhead Percentage	#DIV/0!	#DIV/0!	#DIV/0!	
<b>(Less) Questioned Costs</b>				
<b>TOTAL ALLOWABLE COSTS</b>	\$ -	\$ -	\$ -	\$ -
<b>(Deficiency)/Excess of Revenue Over Expense</b>	\$ -	\$ -	\$ -	\$ -

\*Revenue is unearned until the contract is registered.

\*\*Unearned Revenue is recorded as a liability until the services are rendered and must be subtracted from the total.



AGENCY NAME \_\_\_\_\_  
 PROGRAM NAME: HOME MAKING  
 CONTRACT NUMBER \_\_\_\_\_  
 SCHEDULE OF SALARIES  
 FOR THE YEAR ENDED \_\_\_\_\_

Employee Identification <u>Code</u>	<u>Title</u>	<u>FTE</u>	<u>Original Budgeted Salary</u>	<u>Salary Paid</u>	<u>Variance</u>
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
<b>TOTAL</b>		0.00	\$ -		\$ -

AGENCY NAME \_\_\_\_\_  
 PROGRAM NAME: HOME MAKING  
 CONTRACT NUMBER \_\_\_\_\_  
 SCHEDULE OF FRINGE BENEFITS  
 FOR THE YEAR ENDED \_\_\_\_\_

<u>Description</u>	<u>Final Approved Budgeted</u>	<u>Actual</u>	<u>Actual Fringe % of Total Salary Cost</u>	<u>Variance</u>
FICA	\$	\$	\$	\$
Health				
Worker's Compensation				
Unemployment				
Disability				
Retirement/Pension				
Other				
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

**Schedule of Furniture and Equipment Inventory  
June 30, 2019**

**Current Year Purchases purchased between 7/1/18 to 6/30/19:**

Description	Quantity	Serial # or Asset Tag #	Date Purchased or Acquired	Condition	Date Sold or Disposed	Total Cost	% Allocated to the CT	% Allocated to Other ACS CTs	% Allocated to non-ACS CTs	This CT Cost
							0%			\$ -
							0%			\$ -
							0%			\$ -
							0%			\$ -

**Grand Total** \$ \_\_\_\_\_ -

**Prior Years Purchases from the beginning of the contract purchased between \_\_\_\_\_ to 6/30/18:**

Description	Quantity	Serial # or Asset Tag #	Date Purchased or Acquired	Condition	Date Sold or Disposed	Total Cost	% Allocated to the CT	% Allocated to Other ACS CTs	% Allocated to non-ACS CTs	This CT Cost
							0%			\$ -
							0%			\$ -
							0%			\$ -
							0%			\$ -

**Grand Total** \$ \_\_\_\_\_ -

**Notes:**

Condition Description

- 1 NEW/UNUSED - Property that is in new condition or unused condition and can be used immediately without modification or repairs.
- 4 USED - Property which shows some wear but can be used without significant repair.
- 7 Repairable - Property which is unusable in its current condition but can be economically repaired.
- X Salvage - Property which has value in excess of its basic material content, but repair or rehabilitation is impractical and/or uneconomical.
- S Scrap - Property which has no value except for its basic material content.

"CT" = contract

AGENCY NAME \_\_\_\_\_  
PROGRAM NAME: HOME MAKING  
CONTRACT NUMBER \_\_\_\_\_  
SCHEDULE OF QUESTIONED COSTS  
FOR THE YEAR ENDED \_\_\_\_\_

Detailed Explanation of Questioned Costs

**Questioned  
Costs**

\$

**TOTAL QUESTIONED COSTS** \$ \_\_\_\_\_

*Please provide a detailed explanation of the questioned costs. Include such items as vendor name, why costs are being questioned and how the questioned costs were determined.*

FY 2019

AGENCY NAME \_\_\_\_\_  
PROGRAM NAME: HOME MAKING  
CONTRACT NUMBER \_\_\_\_\_  
SCHEDULE OF QUANTITATIVE PROGRAM RESULTS  
FOR THE YEAR ENDED \_\_\_\_\_

Attachment 6

**QUANTIFIABLE INDICATORS**

**APPROVED  
BUDGET      ACTUAL      VARIANCE**

**PROGRAM CAPACITY**

Hours

**STANDARD SCHEDULE**

	<u>FINAL APPROVED BUDGET *</u>	<u>AGENCY ACTUAL AMOUNTS</u>	<u>VARIANCE</u>	<u>QUESTIONED COSTS</u>
<b>REVENUES:</b>				
Annual			\$ -	
Other Income			\$ -	
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<b>EXPENDITURES</b>				
Salary			\$ -	\$ -
Fringes			\$ -	\$ -
Fringe Percentage	#DIV/0!	#DIV/0!	#DIV/0!	
<b>TOTAL PS EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTPS EXPENDITURES</b>				
Other			\$ -	\$ -
			\$ -	\$ -
<b>TOTAL OTPS EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL PS AND OTPS EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ADMINISTRATIVE OVERHEAD</b>				
Total Expenditures			\$ -	\$ -
Overhead Percentage	#DIV/0!	#DIV/0!	#DIV/0!	
<b>(Less) Questioned Costs</b>				
<b>TOTAL ALLOWABLE COSTS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>(Deficiency)/Excess of Revenue Over Expense</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

AGENCY NAME \_\_\_\_\_  
 PROGRAM TYPE \_\_\_\_\_  
 PROGRAM NAME \_\_\_\_\_  
 CONTRACT NUMBER \_\_\_\_\_  
 SCHEDULE OF SALARIES  
 FOR THE YEAR ENDED \_\_\_\_\_

**STANDARD SCHEDULE**

<b>Employee Identification Code</b>	<b>Title</b>	<b>FTE</b>	<b>Budgeted Salary</b>	<b>Salary Paid</b>	<b>Variance</b>
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
<b>TOTAL</b>		0.00	\$ -		\$ -

AGENCY NAME \_\_\_\_\_  
PROGRAM TYPE \_\_\_\_\_  
PROGRAM NAME \_\_\_\_\_  
CONTRACT NUMBER \_\_\_\_\_  
SCHEDULE OF FRINGE BENEFITS  
FOR THE YEAR ENDED \_\_\_\_\_

**STANDARD SCHEDULE**

<u>Description</u>	<u>Final Approved Budgeted</u>	<u>Actual</u>	<u>Actual Fringe % of Total Salary Cost</u>	<u>Variance</u>
FICA	\$	\$	\$	\$
Health				
Worker's Compensation				
Unemployment				
Retirement/Pension				
Disability				
Other				
<b>TOTAL</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>



AGENCY NAME \_\_\_\_\_  
 PROGRAM TYPE \_\_\_\_\_  
 PROGRAM NAME \_\_\_\_\_  
 CONTRACT NUMBER \_\_\_\_\_

**STANDARD SCHEDULE**

Schedule of Furniture and Equipment Inventory  
 June 30, 2019

Current Year Purchases purchased between 7/1/18 to 6/30/19:

Description	Quantity	Serial # or Asset Tag #	Date Purchased or Acquired	Condition	Date Sold or Disposed	Total Cost	% Allocated to the CT	% Allocated to Other ACS CTs	% Allocated to non-ACS CTs	This CT Cost
							0%			\$ -
							0%			\$ -
							0%			\$ -
							0%			\$ -

**Grand Total** \$ \_\_\_\_\_ -

Prior Years Purchases from the beginning of the contract purchased between \_\_\_\_\_ to 6/30/18:

Description	Quantity	Serial # or Asset Tag #	Date Purchased or Acquired	Condition	Date Sold or Disposed	Total Cost	% Allocated to the CT	% Allocated to Other ACS CTs	% Allocated to non-ACS CTs	This CT Cost
							0%			\$ -
							0%			\$ -
							0%			\$ -
							0%			\$ -

**Grand Total** \$ \_\_\_\_\_ -

**Notes:**

Condition Description

1 NEW/UNUSED - Property that is in new condition or unused condition and can be used immediately without modification or repairs.

4 USED - Property which shows some wear but can be used without significant repair.

7 Repairable - Property which is unusable in its current condition but can be economically repaired.

X Salvage - Property which has value in excess of its basic material content, but repair or rehabilitation is impractical and/or uneconomical.

S Scrap - Property which has no value except for its basic material content.

"CT" = contract

AGENCY NAME \_\_\_\_\_  
PROGRAM TYPE \_\_\_\_\_  
PROGRAM NAME \_\_\_\_\_  
CONTRACT NUMBER \_\_\_\_\_  
SCHEDULE OF QUESTIONED COSTS  
FOR THE YEAR ENDED \_\_\_\_\_

**STANDARD SCHEDULE**

Detailed Explanation of Questioned Costs

**Questioned  
Costs**

\$

**TOTAL QUESTIONED COSTS**

\$ \_\_\_\_\_  
\_\_\_\_\_

*Please provide a detailed explanation of the questioned costs. Include such items as vendor name, why costs are being questioned and how the questioned costs were determined.*