

INTRODUCTION

Henry Street Settlement (HSS) is a nonprofit multi-faceted social service agency on Manhattan's Lower East Side, providing programs in four core areas: Education and Employment Services, Health and Wellness, Transitional and Supportive Housing and Visual and Performing Arts. Founded in 1893 by Progressive reformer Lillian Wald, today Henry Street serves 50,000 New Yorkers each year, particularly residents of the ethnically diverse, densely populated Lower East Side of Manhattan. Our clients include low-income individuals and families, survivors of domestic violence, youth ages two to 24, individuals with mental and physical health challenges, senior citizens, and arts and culture enthusiasts who attend professional performances and/or study at our Abrons Art Center.

The Settlement's headquarters are located at 265 Henry Street on Manhattan's Lower East Side; programs are delivered from 17 sites throughout the neighborhood. The current annual operating budget is \$41.9 million with funding from government agencies (74 percent), and foundations, private donors and other sources (26 percent).

MISSION STATEMENT

Henry Street Settlement opens doors of opportunity to enrich lives and enhance human progress for Lower East Side residents and other New Yorkers through social services, arts and health care programs.

The agency's mission informs our commitment to our early childhood programs. Henry Street provides a safe, structured and holistic environment in which to educate, empower and promote the social and emotional development of our youth. Our goal is for young people and their families to become confident, compassionate and progressive leaders within the global community.

HSS's EarlyLearn programs are part of our Education and Employment Services division.

EARLY CHILDHOOD EDUCATION PROGRAMS

The Henry Street Settlement's Early Childhood program has provided high quality child care, since 1968. As of October 2012, we are an Early Learn provider with a program that includes childcare, head start and Universal PreKindergarten (UPK). We offer a full- day program for children at 301 Henry Street on the Lower East Side of Manhattan.

HSS's EarlyLearn program is currently contracted to serve a total of 96 children at one time. These 96 available slots are comprised of: 84 preschoolers and 12 toddlers. Over the past year (FY 17), 137 unduplicated children were served through this program, which operates 12 months a year, five days a week from 8:00am to 6:00pm. The UPK program for four year olds runs for 6 hours and 20 minutes each day during the school year. The EarlyLearn program includes child care, Head Start and UPK. FY17 was the year that HSS consolidated all EarlyLearn programs into one site at 301 Henry Street.

Henry Street’s overall goal for children’s development and learning is to create an atmosphere in which a child can grow to their fullest potential by becoming immersed in an environment which is both stimulating and nurturing. Our programs are designed to give the children we serve the opportunity to fully explore their surroundings and progress intellectually, socially and emotionally.

In order to fully achieve this, Henry Street actively implements the following:

- Utilizing the research-based Creative Curriculum®. Our instructional lesson plans focus on the development of the four learning domains: social and emotional development; cognitive development; physical development; and language development. All classes are led by qualified Early Childhood Education teachers who have the knowledge and skills to create developmentally appropriate, effective learning environments. All lessons and activities are learner-centered, and include a range of teacher-directed, collaborative and independent activities that provide for a continuum of child independence. Additionally, recognizing that children are at varying stages of development within each age range, instruction is individualized and responsive to each child’s interests, strengths, abilities and learning styles.
- Applying health and nutrition education daily (such as lessons in hand washing, brushing teeth, and healthy eating). We also incorporate these initiatives into family-style meals during the school day to expose children to new, nutritious foods, and early lessons in healthy eating.
- Ensuring that four-year old children attending our EarlyLearn program are prepared for kindergarten and achieve school readiness skills through our Universal PreKindergarten services, which integrate the New York State PreKindergarten Foundations for the Common Core.

2016/2017 SCHOOL YEAR (SEPTEMBER 2016 – JUNE 2017)

	Total
Total number of families served:	130
Total number of children served:	137

Average monthly enrollment based on 96 students:

September 2016	71 (73.95%)
October 2016	83 (86.45%)
November 2016	89 (92.7%)
December 2016	91 (94.8%)
January 2017	97 (95.8%)
February 2017	101 (97.1%)
March 2017	101 (97.1%)
April 2017	105 (100.1%)
May 2017	107 (102.9%)
June 2017	105 (100.1%)

Funded Enrollment by Program:	Head Start	45
	Dual Eligible	26
	Child Care	30
	UPK	36

PRE-SCHOOL FY 17 ENROLLMENT FACTS

FY 17 Health Insurance Indicators

- 100% of children had health insurance
- 99% of children were enrolled in Medicaid and/or CHIP
- 1% of children were enrolled with private health insurance.

FY 17 Health Services Performance Indicators

- 97.1% of children were up to date or have received all possible immunizations
- 100% of children had continuous accessible medical care
- 100% of children had continuous accessible dental care
- 100% of children received dental preventive care

FY 17 Disabilities Screening and Assessment

- 100% of the children completed behavioral screenings
- 26.8% were identified for a follow-up disability assessment
- 31.2% of children have an IEP of those with IEPs 21.0% were determined eligible prior to enrollment and 79.0% were determined eligible for services during the enrollment year.

Enrollment by age at time of enrollment:

Two Year Olds:	14
Three Year Olds:	82
Four Year Olds:	41

Enrollment by Income Category:

Eligible – 100% of poverty:	82
Eligible public assistance:	21
Eligible Homeless:	11
Eligible over income:	23

PARENT INVOLVEMENT ACTIVITIES

Parent involvement begins with the enrollment process and continues throughout a child’s enrollment in the program. This past years’ parent events included: Parent Orientations (which include Nutritional and Child Abuse and Maltreatment –CAM workshops); *Dads Take Children to School Day*; English as a Second Language (ESL) Classes; Parent/Teacher conferences; Kindergarten Information Sessions (for parents with students in UPK); Chinese Lunar New Year Celebration; along with a Fall Harvest Festival and many opportunities for parents to volunteer to read to their child’s class or work with them on other projects.

Parent workshops held this year included Dental Health, *Turning 5* (which provided information about how students with disabilities can smoothly transition into Kindergarten), Poison Control, Parenting, Pedestrian Safety and Parental Self-Care. Additionally, families are encouraged to participate in other relevant HSS programs, including informational workshops at the HSS Parent Center as well as those hosted by our Mental and Primary Health Services departments.

Finally, our program's Delegate Agency Parent Committee (DAPC) held eight meetings, from November to June, this past year. The members of the Delegate Parent Agency Committee for the 2016-2017 year were as follows:

Chairperson	Nicole Xie
Vice Chairperson	Lorines Martinez
Secretary	Ahaicha Bangourn
Treasurer	Shanikwa McMiller
Personnel Committee Chairperson	Jason Lara
By-Law Committee Chairperson	Li Bing Li
Grievance	Marcela Garcia
Community Representative	Laura Zi

SCHOOL READINESS ACTIVITIES

Throughout the year, the HSS EarlyLearn program assessed and monitored the children to ensure success in their academic growth. Parents are encouraged to become actively involved in our centers so that they maintain a partnership between home and the day care program and can connect what students are learning in school at home.

The HSS EarlyLearn program promotes school readiness and engages families as their children make the transition to Kindergarten. We work with parents to help them select the appropriate Kindergarten environment for their family and we aim to motivate parents to become fully engaged in their child's education to ensure long-term success.

In preparing children for Kindergarten, we utilize ongoing assessments to gauge social/emotional and cognitive development, student/teacher interaction, classroom environment, etc. These evaluation systems include:

- Ages and Stages Questionnaires 3rd Edition (ASQ-3)
- Early Screening Inventory-Revised Edition (ESI-R)
- Teaching Strategies GOLD
- Classroom Assessment Scoring System (CLASS)
- Early Childhood Environment Rating Scale-Revised (ECERS-R)
- Infant Toddler Environment Rating Scale-Revised (ITERS-R).

FUNDING

The Henry Street Settlement EarlyLearn program is funded by the NYC Administration for Children's Services as a dual funded program providing Head Start, UPK, and Child Care services.

The total EarlyLearn Budget is \$1,475,375.58, including \$535,815 in Head Start funds, \$73,459 in UPK Head Start funds, \$844,334 in Child Care funds and \$21,766.67 UPK Child Care funds.

The program also receives funds in the sum of \$92,705 provided through the Child and Adult Care Food Program (CACFP) for breakfast, lunch and snacks.

In addition, HSS provides \$62,195 through contributions, foundation grants and in-kind services.

FINANCIAL AUDIT

The Henry Street Settlement annual independent audited financial statements for the year ended June 30, 2016, were issued by PKF O'Connor Davies LLP on February 28, 2017. The auditor's report reflected an unqualified opinion on the financial statements and there were no instances of non-compliance or matters that were required to be reported under Government Auditing Standards. Attached is the audit page reflecting the EarlyLearn Program.

GOVERNANCE AND MANAGEMENT

David Garza, Executive Director

Diane Rubin, Chief Program

Officer

Matthew Phifer, Deputy Program Officer for Education & Employment

Services Brian McCollam, Director of Education Services

Carol Carrozelli, Program Director, EarlyLearn

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Henry Street Settlement
STATEMENT OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
ACS Funded - EarlyLearn
For the year ended June 30, 2016

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	\$ 1,456,705	\$ 673,317	\$ 30,450	\$ -	\$ -	\$ 493,604	\$ 113,819	\$ -	\$ 1,311,190	\$ 145,515	\$ -
Other revenue (disability, interest, etc.)	-	-	-	-	-	-	-	-	-	-	-
Teacher's incentive fund	-	-	-	-	-	-	-	-	-	-	-
HRA voucher	-	-	-	-	-	-	-	-	-	-	-
CACFP	-	-	-	-	-	-	-	-	-	-	-
Parent Fees	45,200	50,418	-	-	-	-	-	-	50,418	(5,218)	-
In-kind contribution	-	-	-	-	-	-	-	-	-	-	-
Sponsor's contribution	-	-	-	-	-	-	-	-	-	-	-
Other funding source revenue ¹	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 1,501,905	\$ 723,735	\$ 30,450	\$ -	\$ -	\$ 493,604	\$ 113,819	\$ -	\$ 1,361,608	\$ 140,297	\$ -
Expenditures											
Personnel cost											
Salaries	\$ 810,533	\$ 416,876	\$ 19,629	\$ -	\$ -	\$ 288,759	\$ 81,929	\$ -	\$ 807,193	\$ 3,340	\$ -
Salaries - COLA	18,890	9,090	-	-	-	-	-	-	9,090	9,800	-
Teacher's incentive	-	-	-	-	-	-	-	-	-	-	-
Accrued vacation	-	-	-	-	-	-	-	-	-	-	-
FICA	63,142	33,294	1,454	-	-	22,397	6,045	-	63,190	(48)	-
FICA - COLA	1,445	695	-	-	-	-	-	-	695	750	-
FICA - teacher's incentive	-	-	-	-	-	-	-	-	-	-	-
Accrued vacation - FICA	-	-	-	-	-	-	-	-	-	-	-
Workers compensation	17,457	9,078	251	-	-	7,139	898	-	17,366	91	-
Unemployment insurance	19,720	10,006	423	-	-	6,712	1,764	-	18,905	815	-
Pension	9,796	4,763	110	-	-	3,862	112	-	8,847	949	-
Welfare fund	-	-	-	-	-	-	-	-	-	-	-
Health insurance	127,977	70,058	2,792	-	-	43,880	11,173	-	127,903	74	-
Substitutes	59,347	35,344	-	-	-	21,122	-	-	56,466	2,881	-
Total personnel cost	1,128,307	589,204	24,659	-	-	393,871	101,921	-	1,109,655	18,652	-
Facilities cost											
Rent	13,575	-	-	-	-	-	-	-	-	13,575	-
Property taxes	-	-	-	-	-	-	-	-	-	-	-
Water and sewer	3,500	1,917	-	-	-	1,531	-	-	3,448	52	-
Licensing and permits	-	-	-	-	-	-	-	-	-	-	-
Insurance	21,804	12,880	301	-	-	8,117	500	-	21,798	6	-
Custodial services	-	-	-	-	-	-	-	-	-	-	-
Alarm	-	-	-	-	-	-	-	-	-	-	-
Telecommunications	7,760	3,851	-	-	-	2,561	126	-	6,538	1,222	-
Utilities	37,847	20,495	-	-	-	15,870	1,378	-	37,743	104	-
Maintenance and repairs	73,937	27,144	-	-	-	21,063	2,235	-	50,442	23,495	-
Capital expenditures and renovations	-	-	-	-	-	-	-	-	-	-	-
Other facilities costs	-	-	-	-	-	-	-	-	-	-	-
Total facilities cost	158,423	66,287	301	-	-	49,142	4,239	-	119,969	38,454	-
Family Child Care Stipend	-	-	-	-	-	-	-	-	-	-	-
Other than personnel services (OTPS)											
Supplies	153,536	59,528	4,936	-	-	27,498	5,927	-	97,889	55,647	-
Equipment over \$3,000 - Head Start	-	-	-	-	-	-	-	-	-	-	-
Equipment over \$5,000 - Child Care	20,644	-	-	-	-	-	-	-	-	20,644	-
Postage	37	33	-	-	-	-	-	-	33	4	-
Advertising	1,665	140	-	-	-	900	-	-	1,040	625	-
Instructional field trips	1,359	-	289	-	-	-	881	-	1,170	189	-
Training/staff development	7,865	1,485	-	-	-	2,392	-	-	3,877	3,988	-
Transportation	684	446	40	-	-	36	-	-	522	162	-
Food - CACFP	-	-	-	-	-	-	-	-	-	-	-
Non-food related cost - CACFP	-	-	-	-	-	-	-	-	-	-	-
Audit	11,015	6,199	225	-	-	3,725	851	-	11,000	15	-
Parent services	2,732	413	-	-	-	1,005	-	-	1,418	1,314	-
Consultant - programmatic	-	-	-	-	-	-	-	-	-	-	-
Consultant - administrative	15,638	-	-	-	-	15,035	-	-	15,035	603	-
Indirect cost - Head Start	-	-	-	-	-	-	-	-	-	-	-
Other OTPS	-	-	-	-	-	-	-	-	-	-	-
Total OTPS	215,175	68,244	5,490	-	-	50,591	7,659	-	131,984	83,191	-
TOTAL EARLYLEARN COST	1,501,905	723,735	30,450	-	-	493,604	113,819	-	1,361,608	140,297	-
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Henry Street Settlement
STATEMENT OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
ACS Funded - Other than EarlyLearn
For the year ended June 30, 2016

BUDGET CATEGORIES	Other Than EarlyLearn						[A+B] Total ACS Funded (C)
	DOE CC UPK Enhancemnt	DOE HS UPK Enhancemen t	Health & Safety	Sandy Relief Fund	Other Funding	Total Other Than EarlyLearn (B)	
Revenue:							
EarlyLearn revenue	10,777	43,107	38,500	-	-	92,383	1,403,573
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	10,777	43,107	38,500	-	-	92,383	92,383
Expenditures							
Personnel cost							
Salaries	\$ 8,840	\$ 35,356	-	-	-	44,196	44,196
Salaries - COLA	-	-	-	-	-	-	-
Teacher's incentive	-	-	-	-	-	-	-
Accrued vacation	-	-	-	-	-	-	-
FICA	664	2,656	-	-	-	3,320	3,320
FICA - COLA	-	-	-	-	-	-	-
FICA - teacher's incentive	-	-	-	-	-	-	-
Accrued vacation - FICA	-	-	-	-	-	-	-
Workers compensation	83	333	-	-	-	416	416
Unemployment insurance	188	753	-	-	-	941	941
Pension	-	-	-	-	-	-	-
Welfare fund	-	-	-	-	-	-	-
Health insurance	927	3,707	-	-	-	4,634	4,634
Substitutes	75	302	-	-	-	377	377
Total personnel cost	<u>10,777</u>	<u>43,107</u>	-	-	-	53,884	53,884
Facilities cost							
Rent	-	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-	-
Water and sewer	-	-	-	-	-	-	-
Licensing and permits	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Custodial services	-	-	-	-	-	-	-
Alarm	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-	-
Capital expenditures and renovations	-	-	38,500	-	-	38,500	38,500
Other facilities costs	-	-	-	-	-	-	-
Total facilities cost	<u>-</u>	<u>-</u>	<u>38,500</u>	-	-	38,500	38,500
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	\$ 10,777	\$ 43,107	\$ 38,500	\$ -	\$ -	\$ 92,384	\$ 92,384
Excess (deficiency) of revenue over (under) expenditures	-	-	-	-	-	-	-

Note: Health and Safety 7/1/15-6/30/16 total expenses \$87,600 with work in process \$49,100.00 net income \$38500.00

Henry Street Settlement
STATEMENT OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
Not ACS Funded
For the year ended June 30, 2016

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	-	-	-	-	-
	<u>97,283</u>	-	<u>17,564</u>	-	-
Total Revenue	<u>\$ 97,283</u>	<u>\$ -</u>	<u>\$ 17,564</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures					
Personnel cost					
Salaries	\$ 11,651	\$ -	\$ 11,292	\$ -	\$ -
Salaries - COLA	-	-	-	-	-
Teacher's incentive	-	-	-	-	-
Accrued vacation	-	-	-	-	-
FICA	828	-	822	-	-
FICA - COLA	-	-	-	-	-
FICA - teacher's incentive	-	-	-	-	-
Accrued vacation - FICA	-	-	-	-	-
Workers compensation	240	-	232	-	-
Unemployment insurance	258	-	269	-	-
Pension	-	-	1,557	-	-
Welfare fund	-	-	-	-	-
Health insurance	4,390	-	1,349	-	-
Substitutes	-	-	-	-	-
Total personnel cost	<u>17,367</u>	<u>-</u>	<u>15,521</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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	70,770	-	-	-	-
Non-food related cost - CACFP	8,389	-	-	-	-
Audit	532	-	2,043	-	-
Parent services	-	-	-	-	-
Consultant - programmatic	-	-	-	-	-
Consultant - administrative	225	-	-	-	-
Indirect cost - Head Start	-	-	-	-	-
Other OTPS	-	-	-	-	-
Total OTPS	<u>79,916</u>	<u>-</u>	<u>2,043</u>	<u>-</u>	<u>-</u>
TOTAL EARLYLEARN COST	<u>97,283</u>	<u>-</u>	<u>17,564</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report

SCHEDULE 2

Henry Street Settlement
STATEMENT OF HEAD START EXPENSES BY PROGRAM YEAR
For the year ended June 30, 2016

<u>Category</u>	<u>Program Year 02</u> <u>7/1/15-1/31/16</u>	<u>Program Year 03</u> <u>2/1/16-6/30/16</u>	<u>Total Head Start</u> <u>Expenses</u>
Personnel and fringe cost			
Salaries	\$ 162,220	\$ 126,538	\$ 288,758
FICA	12,640	9,757	22,397
Unemployment insurance	4,267	2,445	6,712
Pension	2,649	1,213	3,862
Welfare fund	-	-	-
Health insurance	27,532	16,349	43,881
Worker's compensation	3,999	3,140	7,139
Substitute staff	13,177	7,945	21,122
Total personnel and fringe cost	<u>226,484</u>	<u>167,387</u>	<u>393,871</u>
Facilities cost			
Rent (Delegate Agency Administered Costs)	-	-	-
Property taxes	-	-	-
Water/sewer	1,151	380	1,531
Utilities (Delegate Agency Administered Costs)	9,602	6,268	15,870
Insurance	5,396	2,400	7,796
Telecommunications	1,661	1,221	2,882
Maintenance and repairs	11,267	9,796	21,063
Other facilities cost	-	-	-
Total facilities cost	<u>29,077</u>	<u>20,065</u>	<u>49,142</u>
Other than personnel services (OTPS)			
Supplies	3,748	24,000	27,748
Equipment over \$3,000	-	-	-
Training	1,500	855	2,355
Parent services/family involvement	675	330	1,005
Programmatic consultants	-	-	-
Administrative consultants	6,529	8,506	15,035
Transportation	36	37	73
Audit	-	3,725	3,725
Food (not funded by CACFP)	-	-	-
Other OTPS	650	-	650
Total OTPS	<u>13,138</u>	<u>37,453</u>	<u>50,591</u>
Indirect cost	-	-	-
Total Expenses	\$ 268,699	\$ 224,906	\$ 493,605
Health and Safety	38,500	-	38,500
Less: Program Income	-	-	-
Total Head Start Funded Expenses	<u>307,199</u>	<u>224,906</u>	<u>532,105</u>
Non-Federal Share (NFS) Expenses			
Head Start UPK	\$ 50,696	\$ 63,123	\$ 113,819
DOE HS UPK Enhancement	23,239	19,867	43,106
Cash Contributions - Head Start	-	-	-
In-kind Contributions - Head Start	17,564	-	17,564
Total NFS Expenses	<u>\$ 91,499</u>	<u>\$ 82,990</u>	<u>\$ 174,489</u>
Total Head Start Program Expenses	<u>\$ 398,698</u>	<u>\$ 307,896.32</u>	<u>\$ 706,594</u>
NFS Program Percentage	23%	27%	25%
Administrative Expenses			
Personnel and fringe cost	\$ 9,448	\$ 7,619	\$ 17,067
Facilities cost	-	483	483
OTPS	-	58	58
Indirect cost	-	-	-
NFS expenses	40,803	1,200	42,004
Total Administrative Expenses	<u>50,251</u>	<u>9,360</u>	<u>59,612</u>
Total Head Start Program Expenses	398,698	307,896	706,594
Administrative Expense Percentage	13%	3%	8%
Special Reporting:			
CACFP Funded Expenses	\$ 21,394	\$ 19,704	\$ 41,098

Note: Health and Safety 7/1/15-1/31/16 total expenses \$74,000.00- work in process \$35,500.00
Health and Safety 2/1/16-6/30/16 total expenses \$13,600.00- work in process \$13,600.00

Henry Street Settlement
STATEMENT OF NON-FEDERAL SHARE EXPENSES BY PROGRAM YEAR
For the year ended June 30, 2016

Category	HS UPK			DOE HS UPK Enhancement			Cash Contributions - Head			In-kind Contributions - Head Start																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
	Program	Program	Total	Program	Program	Total	Program	Program	Total	Program	Program	Total																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
	Year 02	Year 03		Year 02	Year 03		Year 02	Year 03		Year 02	Year 03																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
7/1/15-1/31/16	2/1/16-6/30/16	7/1/15-1/31/16	2/1/16-6/30/16	7/1/15-1/31/16	2/1/16-6/30/16	1/31/16	6/30/16	7/1/15-1/31/16	2/1/16-6/30/16																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Personnel and fringe cost													Salaries	\$ 39,810	\$ 42,118	\$ 81,928	\$ 18,684	\$ 16,674	\$ 35,358	\$ -	\$ -	\$ -	\$ 11,292	\$ -	\$ 11,292	FICA	2,942	3,103	6,045	1,403	1,253	2,656	-	-	-	822	-	822	Unemployment insurance	950	815	1,765	458	295	753	-	-	-	269	-	269	Pension	65	47	112	-	-	-	-	-	-	1,557	-	1,557	Welfare fund	-	-	-	-	-	-	-	-	-	-	-	-	Health insurance	5,615	5,558	11,173	2,287	1,420	3,707	-	-	-	1,349	-	1,349	Worker's compensation	400	498	898	179	153	331	-	-	-	232	-	232	Substitute staff	-	-	-	230	72	302	-	-	-	-	-	-	Total personnel and fringe cost	<u>49,782</u>	<u>52,139</u>	<u>101,921</u>	<u>23,240</u>	<u>19,867</u>	<u>43,107</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,521</u>	<u>-</u>	<u>15,521</u>	Facilities cost													Rent (Delegate Agency Administered Costs)	-	-	-	-	-	-	-	-	-	-	-	-	Property taxes	-	-	-	-	-	-	-	-	-	-	-	-	Water/sewer	-	-	-	-	-	-	-	-	-	-	-	-	Utilities (Delegate Agency Administered Costs)	-	1,378	1,378	-	-	-	-	-	-	-	-	-	Insurance	250	250	500	-	-	-	-	-	-	-	-	-	Telecommunications	-	126	126	-	-	-	-	-	-	-	-	-	Maintenance and repairs	-	2,235	2,235	-	-	-	-	-	-	-	-	-	Other facilities cost	-	-	-	-	-	-	-	-	-	-	-	-	Total facilities cost	<u>250</u>	<u>3,989</u>	<u>4,239</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	Other than personnel services (OTPS)													Supplies	664	5,264	5,928	-	-	-	-	-	-	-	-	-	Equipment over \$3,000	-	-	-	-	-	-	-	-	-	-	-	-	Training	-	-	-	-	-	-	-	-	-	-	-	-	Parent services/family involvement	-	-	-	-	-	-	-	-	-	-	-	-	Programmatic consultants	-	-	-	-	-	-	-	-	-	-	-	-	Administrative consultants	-	-	-	-	-	-	-	-	-	-	-	-	Transportation	-	-	-	-	-	-	-	-	-	-	-	-	Audit	-	851	851	-	-	-	-	-	-	2,043	-	2,043	Food (not funded by CACFP)	-	-	-	-	-	-	-	-	-	-	-	-	Other OTPS	-	881	881	-	-	-	-	-	-	-	-	-	Total OTPS	<u>664</u>	<u>6,996</u>	<u>7,660</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,043</u>	<u>-</u>	<u>2,043</u>	Indirect cost	-	-	-	-	-	-	-	-	-	-	-	-	Total Expenses	<u>\$ 50,696</u>	<u>\$ 63,124</u>	<u>\$ 113,820</u>	<u>\$ 23,240</u>	<u>\$ 19,867</u>	<u>\$ 43,107</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,564</u>	<u>\$ -</u>	<u>\$ 17,564</u>	Breakdown by funding source:													State	\$ 50,696	\$ 63,124	\$ 113,820	\$ 23,240	\$ 19,867	\$ 43,107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	City	-	-	-	-	-	-	-	-	-	-	-	-	Private/Third-Party	-	-	-	-	-	-	-	-	-	-	-	-	Delegate Agency	-	-	-	-	-	-	-	-	-	17,564	-	17,564	Total	<u>\$ 50,696</u>	<u>\$ 63,124</u>	<u>\$ 113,820</u>	<u>\$ 23,240</u>	<u>\$ 19,867</u>	<u>\$ 43,107</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,564</u>	<u>\$ -</u>	<u>\$ 17,564</u>
Salaries	\$ 39,810	\$ 42,118	\$ 81,928	\$ 18,684	\$ 16,674	\$ 35,358	\$ -	\$ -	\$ -	\$ 11,292	\$ -	\$ 11,292																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
FICA	2,942	3,103	6,045	1,403	1,253	2,656	-	-	-	822	-	822																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Unemployment insurance	950	815	1,765	458	295	753	-	-	-	269	-	269																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Pension	65	47	112	-	-	-	-	-	-	1,557	-	1,557																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Welfare fund	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Health insurance	5,615	5,558	11,173	2,287	1,420	3,707	-	-	-	1,349	-	1,349																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Worker's compensation	400	498	898	179	153	331	-	-	-	232	-	232																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Substitute staff	-	-	-	230	72	302	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Total personnel and fringe cost	<u>49,782</u>	<u>52,139</u>	<u>101,921</u>	<u>23,240</u>	<u>19,867</u>	<u>43,107</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,521</u>	<u>-</u>	<u>15,521</u>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
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Rent (Delegate Agency Administered Costs)	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Property taxes	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Water/sewer	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Utilities (Delegate Agency Administered Costs)	-	1,378	1,378	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Insurance	250	250	500	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Telecommunications	-	126	126	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Maintenance and repairs	-	2,235	2,235	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Other facilities cost	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Total facilities cost	<u>250</u>	<u>3,989</u>	<u>4,239</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Other than personnel services (OTPS)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Supplies	664	5,264	5,928	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Equipment over \$3,000	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Training	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Parent services/family involvement	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Programmatic consultants	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Administrative consultants	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Transportation	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Audit	-	851	851	-	-	-	-	-	-	2,043	-	2,043																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Food (not funded by CACFP)	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Other OTPS	-	881	881	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Total OTPS	<u>664</u>	<u>6,996</u>	<u>7,660</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,043</u>	<u>-</u>	<u>2,043</u>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Indirect cost	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Total Expenses	<u>\$ 50,696</u>	<u>\$ 63,124</u>	<u>\$ 113,820</u>	<u>\$ 23,240</u>	<u>\$ 19,867</u>	<u>\$ 43,107</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,564</u>	<u>\$ -</u>	<u>\$ 17,564</u>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
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State	\$ 50,696	\$ 63,124	\$ 113,820	\$ 23,240	\$ 19,867	\$ 43,107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
City	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Private/Third-Party	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Delegate Agency	-	-	-	-	-	-	-	-	-	17,564	-	17,564																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Total	<u>\$ 50,696</u>	<u>\$ 63,124</u>	<u>\$ 113,820</u>	<u>\$ 23,240</u>	<u>\$ 19,867</u>	<u>\$ 43,107</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,564</u>	<u>\$ -</u>	<u>\$ 17,564</u>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											

See independent auditors' report

Henry Street Settlement
 Schedule of Equipment Inventory
 June 30, 2016

SCHEDULE 4

<u>Description</u>	<u>Quantity</u>	<u>Serial Number</u>	<u>Date Purchased</u>	<u>Cost</u>
<u>Current Year Purchases</u>				\$ -
<u>Prior Year Inventory</u>				
Honp3266LNS Metro Classic left Pedestal Desk	3	NA	8/21/2014	1,681
Refrigerator 2.5 Cubic Ft	1	NA	2/6/2015	280
Double Pedestal Locking Desk	1	ZJ862496-0FM	10/9/2014	<u>538</u>
Total Equipment Inventory				<u>\$ 2,499</u>

**Henry Street Settlement
Schedule of Quantitative Program Results
For the year ended June 30, 2016**

SCHEDULE 5

ENROLLMENT

1	Contracted slots per site	
a)	301 Henry Street Daycare	81
b)	Family School DayCare	23
c)		-
d)		-
	Total	<u>104</u>
2	Number of classrooms per site	
a)	301 Henry Street Daycare	5
b)	Family School DayCare	2
c)		-
d)		-
	Total	<u>7</u>
3	Number of children enrolled by site	
a)	301 Henry Street Daycare	109
b)	Family School DayCare	34
c)		-
d)		-
	Total	<u>143</u>
4	Number of children in attendance by site	
a)	301 Henry Street Daycare	81
b)	Family School DayCare	24
c)		-
d)		-
	Total	<u>105</u>
5	The average attendance for contract by site (#4 divided by #3)	
a)	301 Henry Street Daycare	74%
b)	Family School DayCare	71%
c)		-
d)		-
	Total Average	<u>73%</u>

COST

1	Total expense for the contract. (Total EL expense in Schedule 1-A)	<u>\$ 1,361,608</u>
2	Total expense by site	
a)	301 Henry Street Daycare	\$ 1,109,242
b)	Family School DayCare	252,366
c)		-
d)		-
	Total	<u>\$ 1,361,608</u>
3	Average cost slots (Total expenses/Total attendance by sites)	<u>\$ 12,968</u>
4	Average cost per site/Total cost per site/Attendance by site)	
a)	301 Henry Street Daycare	\$ 13,694
b)	Family School DayCare	10,515
c)		-
d)		-
	Total	<u>\$ 24,209</u>

Henry Street Settlement and Affiliates

Schedule of Due to / Due from ACS
For the Year Ended June 30, 2016

Due to / from ACS:

Prior Year Balance		\$(42,068)
Prior year adjustment		-
		(42,068)
Current Year beginning balance after adjustment		
FY16 - ACS payment	\$ (1,355,891)	
Parent Fee (applicable to Childcare programs only)	(50,418)	
EarlyLearn Expenses	1,400,108	(6,201) *
Total Due (to) from ACS		\$(48,269)

Additional notes

No prior COLA paid in fiscal year 2016

Vacation Policy

As per the 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. Henry Street Settlement and Affiliates encourage staff to utilize their vacation time accordingly each contract year. In addition, there was no accrued vacation paid in fiscal year 2016.