



# ANNUAL REPORT

## EARLY LEARN SERVICES, YOUTH SERVICES DIVISION



**HENRY STREET  
SETTLEMENT**

**Fiscal Year 17**

## **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 3<sup>rd</sup> 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 - Other than EarlyLearn**  
**For the year ended June 30, 2016**

| BUDGET CATEGORIES   | Other Than EarlyLearn    |                               |                    |                      |                  |                                       | [A+B]<br>Total ACS Funded<br>(C) |
|---|--------------------------|-------------------------------|--------------------|----------------------|------------------|---------------------------------------|----------------------------------|
|   | DOE CC UPK<br>Enhancemnt | DOE HS UPK<br>Enhancemen<br>t | Health &<br>Safety | Sandy<br>Relief Fund | Other<br>Funding | Total Other Than<br>EarlyLearn<br>(B) |                                  |
| <b>Revenue:</b>   |                          |                               |                    |                      |                  |                                       |                                  |
| 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 <sup>1</sup>                       | -                        | -                             | -                  | -                    | -                | -                                     | -                                |
| <b>Total Revenue</b>  | <b>10,777</b>            | <b>43,107</b>                 | <b>38,500</b>      | <b>-</b>             | <b>-</b>         | <b>92,383</b>                         | <b>92,383</b>                    |
| <b>Expenditures</b>   |                          |                               |                    |                      |                  |                                       |                                  |
| <b>Personnel cost</b>   |                          |                               |                    |                      |                  |                                       |                                  |
| 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                           |
| <b>Facilities cost</b>  |                          |                               |                    |                      |                  |                                       |                                  |
| 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                                       | -                        | -                             | -                  | -                    | -                | -                                     | -                                |
| <b>Other than personnel services (OTPS)</b>                     |                          |                               |                    |                      |                  |                                       |                                  |
| 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  | -                        | -                             | -                  | -                    | -                | -                                     | -                                |
| <b>TOTAL EARLYLEARN COST</b>                                    | <b>\$ 10,777</b>         | <b>\$ 43,107</b>              | <b>\$ 38,500</b>   | <b>\$ -</b>          | <b>\$ -</b>      | <b>\$ 92,384</b>                      | <b>\$ 92,384</b>                 |
| <b>Excess (deficiency) of revenue over (under) expenditures</b> | <b>-</b>                 | <b>-</b>                      | <b>-</b>           | <b>-</b>             | <b>-</b>         | <b>-</b>                              | <b>-</b>                         |

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 |
| <b>Revenue:</b>   |                  |                                |                                   |  |                      |
| 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 <sup>1</sup>                       | -                | -                              | -                                 | -  | -                    |
|   | <u>97,283</u>    | -                              | <u>17,564</u>                     | -  | -                    |
| <b>Total Revenue</b>  | <u>\$ 97,283</u> | <u>\$ -</u>                    | <u>\$ 17,564</u>                  | <u>\$ -</u>                                    | <u>\$ -</u>          |
| <b>Expenditures</b>   |                  |                                |                                   |  |                      |
| <b>Personnel cost</b>   |                  |                                |                                   |  |                      |
| 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>             |
| <b>Facilities cost</b>  |                  |                                |                                   |  |                      |
| 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>             |
| <b>Other than personnel services (OTPS)</b>                     |                  |                                |                                   |  |                      |
| 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>             |
| <b>TOTAL EARLYLEARN COST</b>                                    | <u>97,283</u>    | <u>-</u>                       | <u>17,564</u>                     | <u>-</u>                                       | <u>-</u>             |
| <b>Excess (deficiency) of revenue over (under) expenditures</b> | <u>\$ -</u>      | <u>\$ -</u>                    | <u>\$ -</u>                       | <u>\$ -</u>                                    | <u>\$ -</u>          |

See independent auditors' report

**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><br><u>7/1/15-1/31/16</u> | <u>Program Year 03</u><br><u>2/1/16-6/30/16</u> | <u>Total Head Start</u><br><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                  | 50,251  | 9,360   | 59,612                                     |
| 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 Year 03  |                  | Total             | Program Year 02        |                  | Total            | Program Year 02           |                | Total       | Program Year 02                    |                | Total            |
|  | 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 |             | 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> |

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>             |
| <b>Total Equipment Inventory</b>             |                 |                      |                       | <b><u>\$ 2,499</u></b> |

**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.