

Grant Period: July 1, 2016 - December 31, 2016

	Actual	Budget	Variance Favorable (Unfavorable)
REVENUES			
Head Start	\$ 1,739,309	\$ 1,739,309	\$ -
USDA Reimbursement	171,589	176,417	(4,828)
Other Source Income	46	-	46
Contributed Services	434,828	434,828	-
Total Revenues	2,345,772	2,350,554	(4,782)
EXPENSES			
Salaries	785,882	832,986	47,104
Salaries in-Kind	240,027	219,012	(21,015)
Fringe Benefits	229,859	276,385	46,526
Fringe in-Kind	78,676	72,641	(6,035)
Consulting and Contractual Services	36,856	25,500	(11,356)
Rent in-Kind	116,125	143,175	27,050
Supplies	51,421	44,502	(6,919)
Travel and Transportation	27,901	14,500	(13,401)
Equipment	3,600	-	(3,600)
Other	203,639	210,489	6,850
Indirect Cost	70,101	85,880	15,779
Meals	345,058	148,217	(196,841)
Fuel and Van Maintenance	132,159	61,250	(70,909)
Van Insurance	40,836	14,250	(26,586)
Training and Technical Assistance	25,350	25,350	-
USDA Expense	-	176,417	176,417
Total Expenses	2,387,490	2,350,554	(36,936)
Excess (Deficiency) of Revenues Over Expenses	\$ (41,718)	\$ -	\$ (41,718)

UNITS OF SERVICE (USDA Reimbursement):

Payments under the Child and Adult Care Food Program are based on the number of meals served:

2016	Breakfast	Lunch	Snack	Total
January	3,321	3,286	3,286	9,893
February	2,897	2,910	2,910	8,717
March	2,873	2,856	2,856	8,585
April	3,255	3,264	3,264	9,783
May	3,332	3,345	3,345	10,022
August	2,105	2,105	2,105	6,315
September	3,493	3,493	3,493	10,479
October	3,479	3,462	3,457	10,398
November	2,460	2,460	2,460	7,380
December	2,011	2,011	2,001	6,023
TOTALS	29,226	29,192	29,177	87,595

See independent auditor's report.

SUMMARY OF AUDITOR'S RESULTS:

1. The independent auditor's report on the financial statements expressed an unmodified opinion.
2. No material weaknesses in internal control over financial reporting were identified during the audit of the financial statements.
3. No instance of noncompliance considered material to the financial statements was disclosed by the audit.
4. No deficiencies considered to be material weaknesses in internal control over compliance with requirements applicable to major federal awards programs were reported in the independent auditor's report on internal control over compliance.
5. The independent auditor's report on compliance with requirements that could have a direct and material effect on each major program expressed an unmodified opinion.
6. The audit disclosed no findings required to be reported by the Uniform Guidance as it relates to major federal programs.
7. The Organization's major programs were:

<u>Cluster/Program</u>	<u>CFDA Number</u>
Child and Adult Care Food Program (CACFP)	10.558
Head Start	93.600

8. A threshold of \$750,000 was used to distinguish between Type A and Type B programs as those terms are defined in the Uniform Guidance.
9. The Organization did qualify as a low risk auditee as that term is defined in the Uniform Guidance.

Findings required to be reported by *Government Auditing Standards*

Reference

Number Finding

None

Findings required to be reported by the Uniform Guidance

Reference

Number Finding

Questioned Costs

None