



LINNÉ K. STOUT  
DIRECTOR

State of California-Health and Human Services Agency  
**DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT**  
2389 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833  
Telephone: (916) 576-7109 | Fax: (916) 263-1406  
[www.csd.ca.gov](http://www.csd.ca.gov)



EDMUND G. BROWN JR.  
GOVERNOR

**To:** All Community Service Block Grant, Low-Income Home Energy Assistance Program, Department of Energy, and Other Program Contractors

**From:** CSD Audit Services Unit

**Date:** October 11, 2018

## **SUPPLEMENTAL AUDIT GUIDE**

### **Introduction**

The purpose of this Supplemental Audit Guide is to provide further instructions for the independent auditor and/or certified public accountant (CPA) firms that perform audits of agencies that contract with the California Department of Community Services and Development (CSD). As specified in each program contract, all independent auditors and/or CPA firms must follow this Supplemental Audit Guide if the Contractor being audited is funded totally or in part by CSD. This guide is not intended to be an auditing procedure manual but rather to further instruct the independent auditor and/or CPA firm in testing certain costs identified by CSD as needing more detailed disclosure.

The primary focus of this guide is auditing and reporting on specific items of costs funded by CSD contracts. The procedures outlined in this guide either clarify and complement or, exceed the Subpart F-Audit Requirements under Titles 2 and 45 of the Code of Federal Regulations (CFR).

### **Auditor's Judgment**

Auditors performing the work according to this Supplemental Audit Guide must continue to exercise professional judgment. The auditor shall follow the procedures included in this audit guide unless, in the exercise of his or her professional judgment, the auditor determines that other procedures are more appropriate in particular circumstances. The auditor, however, must justify in writing any change from the audit procedures suggested by this Supplemental Audit Guide. The audit report must contain assurances that a review for compliance with applicable CFR sections identified in each individual CSD contract was conducted.

## **Selected Items of Cost**

### **Inventory System (All Contracts)**

1. The independent auditor or CPA firm must gather evidence to validate the inventory listed as an asset on the balance sheet.
2. The closeout report on CSD contracts requires an inventory listing on all items purchased with CSD contract funds.
3. Inventories listed on the balance sheet and on the CSD closeout reports must be verified that they physically exist, are owned (not leased), and are in operable condition.
4. Inventory listings must be accurately compiled in the inventory accounts. Inventories are to be properly stated at cost (except when the market rate is lower).

### **Prohibition on Lobbying**

The independent auditor shall verify that no CSD contract funds were used to influence or attempt to influence an officer or employee of a state or federal government agency, or a member of Congress or the State Legislature, in connection with the awarding of any contract, grant, loan, or cooperative agreement.

### **System of Internal Control**

Audits must include an examination of the systems of internal control. Internal control systems must be established to ensure compliance with laws and regulations affecting the expenditure of State and/or Federal funds, financial transactions and accounts, and the agency's process for submission of Contractor billings submitted to CSD for the performance of the contract.

The Contractor's accounting system must provide for accumulating and recording of expenditures by cost category (budget line items) shown in the approved budget. The independent auditor or CPA firm must give an opinion on the internal controls of the Contractor being reviewed.

### **Administrative Cost Cap**

CSD contracts have an administrative cost cap. Administrative costs charged to each CSD contract must not exceed this cost. In addition, other Federal funds must not be used to exceed the total administrative cost cap charged to the CSD contract, unless specifically allowed by Federal statute.

### **Use of Indirect Cost Rates, De Minimis, or Other Indirect Cost Methodology**

1. A Federally Approved Indirect Cost Allocation Rate, De Minimis, or other indirect cost methodology may be used for selected items of costs up to the maximum allowed by the CSD contract's administrative cost rate. Costs claimed for a specific line item in the budget cannot be reported as direct costs and also as indirect costs.
2. Validate the indirect cost rate, De Minimis, or other indirect cost methodology and the application of the rate used by the Contractor.
3. Ensure compliance with applicable CFR section identified in each individual CSD contract.

### **Basis for Allocation of Costs**

1. The independent auditor or CPA firm must identify the Contractor's basis for allocating costs to CSD contracts. Costs charged to CSD contracts must be allocable, allowable, and based on actual expenses incurred by the Contractor for the CSD contract. Costs charged to the CSD contract must also have an approved contract budget line item.
2. Ensure compliance with applicable CFR section identified in each individual CSD contract.

### **Subsequent Events**

The independent auditor or CPA firm must provide a "positive assurance" statement that any (significant) subsequent events, related directly or indirectly, that occurred after the final closeout report and single agency-wide audit are submitted to CSD, do not materially affect the closeout report, as submitted by the Contractor.

### **Going Concern**

The independent auditor or CPA firm must provide "positive assurance" whether or not the Contractor will continue as a going concern. Some examples are litigation settlement, bankruptcy, mergers, large loans, cash flow problems, etc.

### **Supplemental Statements**

Beginning with the 1994 program year, CSD contract provisions have required the financial and compliance audit to include supplemental statements. The supplemental statements are only required for contracts that have closed out during the fiscal year, include total expenses charged to the contract, and must be included as part of the package submitted to CSD with the single agency-wide audit. CSD uses the supplemental statements to reconcile the audited costs to the costs reported by the Contractor.

The supplemental statements should be based on the budget line items contained in the contract. The supplemental statement must include the contract budget line items, expenditures for each budget line item by fiscal year, total audited costs and total reported expenses by budget line item. Please refer to Exhibit A for examples of the format to use for the required supplemental statements.

### **Testing of Transactions/Controls**

A sufficient number of items should be selected for review that represents all material costs categories. The audit should determine whether:

- a. Contractor's internal control over the contract is effective and working as intended;
- b. Reported program expenditures are allowable and allocable;
- c. Reported expenditures conform to funding or program limitations or exclusions;
- d. Reported expenditures are not charged to, or reimbursed by, other programs or funding sources;
- e. Transactions are properly approved, reported, and supported by source documents;
- f. Reported expenditures were incurred within the appropriate contract term; and
- g. Contractor complied with applicable laws, regulations, and contract requirements.
- h. Ensure federal funds received from CSD do not violate requirements in the contract pertaining to conflict-of-interest or code-of-conduct.

ACME COMMUNITY DEVELOPMENT, INC.  
 SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)  
 CSD CONTRACT NO. 15B-XXXX (WX)  
 FOR THE PERIOD JAN. 1, 2015 THROUGH NOV 30, 2016

<b>REVENUE</b>	1-Jan-15 through 30-Jun-15	1-Jul-15 through 30-Jun-15	1-Jul-16 through 30-Nov-16	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue	\$204,340	\$408,679	\$170,283	\$783,302		\$783,302
Interest Income <sup>(2)</sup>	\$0	\$0	\$0	\$0		
Other Income	\$0	\$0	\$0	\$0		
Deferred Revenue Earned	\$0	\$0	\$0	\$0		
Deferred Grant Revenue	\$0	\$0	\$0	\$0		
<b>Total Revenue:</b>	<b>\$204,340</b>	<b>\$408,679</b>	<b>\$170,283</b>	<b>\$783,302</b>		<b>\$783,302</b>
<b>EXPENDITURES <sup>(1)</sup></b>						
<b>Weatherization Program Costs</b>						
Intake	\$15,632	\$31,265	\$13,027	\$59,924	\$59,924	\$59,924
Outreach	\$15,827	\$31,653	\$13,189	\$60,669	\$60,669	\$60,669
Training & Technical Assistance	\$7,963	\$15,926	\$6,636	\$30,525	\$15,975	\$30,525
Direct Program Activities	\$128,468	\$256,937	\$107,057	\$492,462	\$572,981	\$492,462
Liability Insurance	\$4,727	\$9,455	\$3,940	\$18,122	\$18,954	\$18,122
Major Vehicle and Equipment (More than \$5k)	\$6,522	\$13,043	\$5,435	\$25,000	\$23,799	\$25,000
Minor Vehicle and Equipment (Less than \$5k)	\$0	\$0	\$0	\$0	\$0	\$0
Workers' Compensation	\$6,913	\$13,826	\$5,761	\$26,500	\$26,500	\$26,500
General Operating Expenditures	\$15,026	\$30,052	\$12,522	\$57,600	\$0	\$57,600
Training & Technical Assistance-Solar H <sub>2</sub> O Heating	\$3,261	\$6,522	\$2,717	\$12,500	\$4,500	\$12,500
<b>Total Expenses:</b>	<b>\$204,340</b>	<b>\$408,679</b>	<b>\$170,283</b>	<b>\$783,302</b>	<b>\$783,302</b>	<b>\$783,302</b>

<sup>(1)</sup> Please note that the supplemental statements should be based on the budget line items contained in the contract and will need to be adjusted to incorporate the line items applicable to specific contracts.

<sup>(2)</sup> Interest Income should not be reported on the SEFA but will get reported in the SSRE

ACME COMMUNITY DEVELOPMENT, INC.  
 SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)  
 CSD CONTRACT NO. 15B-XXXX (EHA16)  
 FOR THE PERIOD JAN. 1, 2015 THROUGH NOV 30, 2016

	1-Jan-15 through 30-Jun-15	1-Jul-15 through 30-Jun-16	1-Jul-16 through 30-Nov-16	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>						
Grant Revenue	\$203,630	\$407,260	\$169,692	\$780,581		\$780,581
Interest Income <sup>(2)</sup>	\$324	\$527	\$89	\$940		
Other Income	\$0	\$0	\$0	\$0		
Deferred Revenue Earned	\$0	\$0	\$0	\$0		
Deferred Grant Revenue	\$0	\$0	\$0	\$0		
<b>Total Revenue:</b>	<b>\$203,954</b>	<b>\$407,787</b>	<b>\$169,781</b>	<b>\$781,521</b>		<b>\$780,581</b>
<b>EXPENDITURES <sup>(1)</sup></b>						
<b>Assurance 16 Costs</b>						
Assurance 16 Costs	\$32,190	\$64,380	\$27,325	\$123,895	\$123,395	\$123,395
<b>Administrative Costs</b>						
Administrative Costs <sup>(3)</sup>	\$37,472	\$74,944	\$31,727	\$144,143	\$143,643	\$143,643
Administrative Equipment (More Than \$5,000)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total A-16/Administration Costs:</b>	<b>\$69,662</b>	<b>\$139,324</b>	<b>\$59,052</b>	<b>\$268,038</b>	<b>\$267,038</b>	<b>\$267,038</b>
<b>ECIP HEAP Program Costs</b>						
Intake	\$27,391	\$54,783	\$22,826	\$105,000	\$105,000	\$105,000
Outreach	\$14,348	\$28,696	\$11,957	\$55,000	\$55,000	\$55,000
Training & Technical Assistance	\$106	\$0	\$0	\$106	\$106	\$405
ECIP EHCS Diagnostics	\$9,539	\$19,078	\$8,449.35	\$37,067	\$36,567	\$36,567
ECIP EHCS Cooling Service Repair/Replacement	\$0	\$0	\$0	\$0	\$0	\$0
ECIP EHCS Heating Service Repair/Replacement	\$52,774	\$105,548	\$43,978	\$202,301	\$209,036	\$202,301
ECIP Water Heater Repair/Replacement	\$20,348	\$35,348	\$16,957	\$72,652	\$72,652	\$78,000
ECIP EHCS Other Program Costs	\$7,304	\$13,222	\$6,087	\$26,613	\$26,613	\$28,000
ECIP Wood, Propane, and Oil Payments	\$0	\$0	\$0	\$0	\$0	\$0
Severe Weather Energy Assist. & Trans. Srvcs (SWEATS)	\$0	\$0	\$0	\$0	\$0	\$0
SWEATS Drought 2015	\$0	\$0	\$0	\$0	\$0	\$0
HEAP Wood, Propane, and Oil Payments	\$175	\$350	\$146	\$670	\$670	\$670
Liability Insurance	\$0	\$0	\$0	\$0	\$0	\$0
Major Vehicle and Equipment (More than \$5k)	\$0	\$0	\$0	\$0	\$0	\$0
Minor Vehicle and Equipment (Less than \$5k)	\$0	\$0	\$0	\$0	\$0	\$0
Workers' Compensation	\$0	\$0	\$0	\$0	\$0	\$0
General Operating Expenditures	\$1,983	\$5,965	\$5,686	\$13,634	\$7,899	\$7,600
Automation Supplemental	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Program Costs</b>	<b>\$133,968</b>	<b>\$262,989</b>	<b>\$116,086</b>	<b>\$513,043</b>	<b>\$513,543</b>	<b>\$513,543</b>
<b>Total Expenses:</b>	<b>\$203,630</b>	<b>\$402,313</b>	<b>\$175,137</b>	<b>\$781,081</b>	<b>\$780,581</b>	<b>\$780,581</b>

<sup>(1)</sup> Please note that the supplemental statements should be based on the budget line items contained in the contract and will need to be adjusted to incorporate the line items applicable to specific contracts.

<sup>(2)</sup> Interest Income should not be reported on the SEFA but will get reported in the SSRE

ACME COMMUNITY DEVELOPMENT, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)  
CSD CONTRACT NO. 16B-XXXX (WX)  
FOR THE PERIOD JAN. 1, 2016 THROUGH JUN 30, 2017

	1-Jan-16 through 30-Jun-16	1-Jul-16 through 30-Jun-17	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>					
Grant Revenue	\$130,541	\$238,325	\$368,866		\$368,865
Interest Income <sup>(2)</sup>	\$0	\$246	\$246		
Other Income	\$0	\$0	\$0		
Deferred Revenue Earned	\$0	\$0	\$0		
Deferred Grant Revenue	\$0	\$0	\$0		
<b>Total Revenue:</b>	<b>\$130,541</b>	<b>\$238,571</b>	<b>\$369,112</b>		<b>\$368,865</b>
<b>EXPENDITURES<sup>(1)</sup></b>					
<b>Weatherization Program Costs</b>					
Intake	\$9,836	\$19,672	\$29,508	\$29,509	\$29,509
Outreach	\$6,148	\$12,295	\$18,443	\$18,443	\$18,443
Training & Technical Assistance	\$12,400	\$0	\$12,400	\$18,443	\$18,443
Out of State Travel	\$0	\$0	\$0	\$0	\$0
Major Vehicle and Field Equipment (More than \$5k)	\$0	\$0	\$0	\$0	\$0
Minor Vehicle and Field Equipment (Less than \$5k)	\$2,000	\$0	\$2,000	\$2,000	\$2,000
General Operating Expenditures	\$21,667	\$49,377	\$71,044	\$65,000	\$65,000
Training & Technical Assistance-Solar H <sub>2</sub> O Heating	\$0	\$0	\$0	\$0	\$0
<b>Total Program Costs:</b>	<b>\$52,051</b>	<b>\$81,344</b>	<b>\$133,395</b>	<b>\$133,395</b>	<b>\$133,395</b>
<b>Weatherization Direct Program Costs</b>					
Total Weatherization Activity Expenditures	\$78,490	\$156,980	\$235,470	\$235,470	\$235,470
<b>Total Expenses:</b>	<b>\$130,541</b>	<b>\$238,324</b>	<b>\$368,865</b>	<b>\$368,865</b>	<b>\$368,865</b>

<sup>(1)</sup> Please note that the supplemental statements should be based on the budget line items contained in the contract and will need to be adjusted to incorporate the line items applicable to specific contracts.

<sup>(2)</sup> Interest Income should not be reported on the SEFA but will get reported in the SSRE

ACME COMMUNITY DEVELOPMENT, INC.  
 SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)  
 CSD CONTRACT NO. 16B-XXXX (EHA16)  
 FOR THE PERIOD JAN. 1, 2016 THROUGH JUN 30, 2017

	1-Jan-16 through 30-Jun-16	1-Jul-16 through 30-Jun-17	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>					
Grant Revenue	\$227,466	\$341,198	\$568,664		\$568,664
Interest Income <sup>(2)</sup>	\$0	\$0	\$0		
Other Income	\$0	\$0	\$0		
Deferred Revenue Earned	\$0	\$0	\$0		
Deferred Grant Revenue	\$0	\$0	\$0		
<b>Total Revenue:</b>	<b>\$227,466</b>	<b>\$341,198</b>	<b>\$568,664</b>		<b>\$568,664</b>
<b>EXPENDITURES<sup>(1)</sup></b>					
<b>Assurance 16 Costs</b>					
Assurance 16 Costs	\$29,602	\$44,404	\$74,006	\$74,006	\$74,006
<b>Administrative Costs</b>					
Administrative Costs	\$29,567	\$44,351	\$73,918	\$73,918	\$73,918
Administrative Equipment (More Than \$5,000)	\$0	\$0	\$0	\$0	\$0
Out of State Travel	\$0	\$0	\$0	\$0	\$0
<b>Total A-16/Administration Costs:</b>	<b>\$59,170</b>	<b>\$88,754</b>	<b>\$147,924</b>	<b>\$147,924</b>	<b>\$147,924</b>
<b>Program Support Costs</b>					
Intake	\$28,336	\$42,504	\$70,840	\$70,840	\$70,840
Outreach	\$17,710	\$26,565	\$44,275	\$44,275	\$44,275
Training & Technical Assistance	\$7,084	\$10,626	\$17,710	\$17,710	\$17,710
Out of State Travel	\$0	\$0	\$0	\$0	\$0
Major Vehicle and Equipment (More than \$5k)	\$0	\$0	\$0	\$0	\$0
Minor Vehicle and Equipment (Less than \$5k)	\$160	\$240	\$400	\$400	\$400
General Operating Expenditures	\$25,600	\$38,400	\$64,000	\$64,000	\$64,000
Automation Supplemental	\$2,895	\$4,343	\$7,238	\$7,238	\$7,238
<b>Total Program Support Costs</b>	<b>\$81,785</b>	<b>\$122,678</b>	<b>\$204,463</b>	<b>\$204,463</b>	<b>\$204,463</b>
<b>Program Services Costs</b>					
ECIP Emergency Heating & Cooling Services (EHCS)	\$60,000	\$90,000	\$150,000	\$150,000	\$150,000
Severe Weather Energy Assist. & Trans. Svcs (SWEATS)	\$0	\$0	\$0	\$0	\$0
Wood, Propane, and Oil (ECIP & HEAP WPO)	\$26,511	\$39,766	\$66,277	\$66,277	\$66,277
<b>Total Program Services Costs</b>	<b>\$86,511</b>	<b>\$129,766</b>	<b>\$216,277</b>	<b>\$216,277</b>	<b>\$216,277</b>
<b>Total Expenses:</b>	<b>\$227,466</b>	<b>\$341,198</b>	<b>\$568,664</b>	<b>\$568,664</b>	<b>\$568,664</b>

<sup>(1)</sup> Please note that the supplemental statements should be based on the budget line items contained in the contract and will need to be adjusted to incorporate the line items applicable to specific contracts.

<sup>(2)</sup> Interest Income should not be reported on the SEFA but will get reported in the SSRE



ACME COMMUNITY DEVELOPMENT, INC.  
 SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)  
 CSD CONTRACT NO. 16C-XXXX  
 FOR THE PERIOD JUL 1, 2016 THROUGH JAN. 31, 2017

<b>REVENUE</b>	1-Jul-16 through 31-Jan-17	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue	\$265,363	\$265,363		\$265,363
Interest Income <sup>(2)</sup>	\$0	\$0		\$0
Other Income	\$0	\$0		\$0
Deferred Revenue Earned	\$0	\$0		
Deferred Grant Revenue	\$0	\$0		
<b>Total Revenue:</b>	<b>\$265,363</b>	<b>\$265,363</b>		<b>\$265,363</b>
<b>EXPENDITURES <sup>(1)</sup></b>				
<b>Administration</b>				
Administrative Costs	\$15,823	\$15,823	\$15,823	\$15,823
Administrative Equipment (\$5k or greater)	\$0	\$0	\$0	\$0
Administrative Out-of-State Travel	\$0	\$0	\$0	\$0
Total Administration Costs:	<b>\$15,823</b>	<b>\$15,823</b>	<b>\$15,823</b>	<b>\$15,823</b>
<b>Training &amp; Technical Assistance</b>				
Training & Technical Assistance	\$12,265	\$12,265	\$12,268	\$15,118
Out-of-State Travel	\$0	\$0	\$0	\$0
Total Training & Technical Assistance:	<b>\$12,265</b>	<b>\$12,265</b>	<b>\$12,265</b>	<b>\$15,118</b>
<b>Program Costs</b>				
Liability Insurance	\$1,345	\$1,345	\$1,345	\$1,000
Major Vehicle and Equipment (\$5k or greater)	\$0	\$0	\$0	\$0
Intake	\$21,200	\$21,200	\$21,200	\$21,200
Outreach	\$15,000	\$15,000	\$15,000	\$15,000
Direct Program Activities	\$124,826	\$124,826	\$124,826	\$123,318
Minor Vehicle & Field Equip. (Less than \$5,000)	\$0	\$0	\$0	\$0
General Overhead Costs	\$22,025	\$22,025	\$22,025	\$20,000
Client Education	\$8,975	\$8,975	\$8,975	\$10,000
Auditomation Supplemental	\$5,000	\$5,000	\$5,000	\$5,000
Health & Safety Activities	\$38,904	\$38,904	\$38,904	\$38,904
Total Program Costs:	<b>\$237,275</b>	<b>\$237,275</b>	<b>\$237,275</b>	<b>\$234,422</b>
<b>Total Expenses:</b>	<b>\$265,363</b>	<b>\$265,363</b>	<b>\$265,363</b>	<b>\$265,363</b>

<sup>(1)</sup> Please note that the supplemental statements should be based on the budget line items contained in the contract and will need to be adjusted to incorporate the line items applicable to specific contracts.

<sup>(2)</sup> Interest Income should not be reported on the SEFA but will get reported in the SSRE

ACME COMMUNITY DEVELOPMENT INC  
 SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)  
 CSD CONTRACT NO. 16F-XXXX  
 FOR THE PERIOD JAN. 1, 2016 THROUGH DEC. 31, 2016

<b>REVENUE</b>	1-Jan-16 through 30-Jun-16	1-Jul-16 through 31-Dec-16	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue	\$271,486	\$407,230	\$678,716		\$678,716
Interest Income <sup>(2)</sup>	\$0	\$0	\$0		
Other Income	\$0	\$0	\$0		
<b>Total Revenue:</b>	<b>\$271,486</b>	<b>\$407,230</b>	<b>\$678,716</b>		<b>\$678,716</b>
<b>EXPENDITURES<sup>(1)</sup></b>					
<b>Administrative Costs</b>					
Salaries & Wages	\$105,392	\$158,087	\$263,479	\$263,479	\$263,479
Fringe benefits	\$24,171	\$36,256	\$60,427	\$60,427	\$60,427
Operating Expenses	\$64,080	\$96,120	\$160,200	\$160,200	\$160,200
Equipment	\$0	\$0	\$0	\$0	\$0
Out-of-State Travel	\$2,000	\$3,000	\$5,000	\$5,000	\$5,000
Contract/Consultant Services	\$4,783	\$7,175	\$11,958	\$11,958	\$11,958
Other Costs	\$0	\$0	\$0	\$0	\$0
Total Administrative Costs:	<b>\$200,426</b>	<b>\$300,638</b>	<b>\$501,064</b>	<b>\$501,064</b>	<b>\$501,064</b>
<b>Program Costs</b>					
Salaries & Wages	\$46,077	\$69,116	\$115,193	\$115,193	\$115,193
Fringe benefits	\$12,464	\$18,695	\$31,159	\$31,159	\$31,159
Operating Expenses	\$8,998	\$13,498	\$22,496	\$22,496	\$22,496
Equipment	\$0	\$0	\$0	\$0	\$0
Out-of-State Travel	\$2,322	\$3,482	\$5,804	\$5,804	\$5,804
Subcontractor/Consultant Services	\$1,200	\$1,800	\$3,000	\$3,000	\$3,000
Other Costs	\$0	\$0	\$0	\$0	\$0
Total Program Costs	<b>\$71,061</b>	<b>\$106,591</b>	<b>\$177,652</b>	<b>\$177,652</b>	<b>\$177,652</b>
<b>Total Expenses:</b>	<b>\$271,486</b>	<b>\$407,230</b>	<b>\$678,716</b>	<b>\$678,716</b>	<b>\$678,716</b>

<sup>(1)</sup> Please note that the supplemental statements should be based on the budget line items contained in the contract and will need to be adjusted to incorporate the line items applicable to specific contracts.

<sup>(2)</sup> Interest Income should not be reported on the SEFA but will get reported in the SSRE

ACME COMMUNITY DEVELOPMENT INC  
 SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)  
 CSD CONTRACT NO. 15K-XXXX <sup>(1)</sup>  
 FOR THE PERIOD JAN. 1, 2015 THROUGH SEP. 30, 2017

	1-Jan-15 through 30-Jun-15	1-Jul-15 through 30-Jun-16	1-Jul-16 through 30-Jun-17	1-Jul-17 through 30-Sep-17	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>							
Grant Revenue	\$14,548	\$58,441	\$2,893	\$0	\$72,989		\$699,983
Interest Income <sup>(3)</sup>	\$0	\$0	\$0	\$0	\$0		
Other Income	\$0	\$0	\$0	\$0	\$0		
<b>Total Revenue:</b>	<b>\$14,548</b>	<b>\$58,441</b>	<b>\$2,893</b>	<b>\$0</b>	<b>\$72,989</b>		<b>\$699,983</b>
<b>EXPENDITURES <sup>(2)</sup></b>							
<b>Ramp-up Costs</b>							
Ramp-up Administrative Costs	\$12,567	\$0	\$0	\$0	\$12,567	\$12,567	\$12,567
Ramp-up Activities	\$25,189	\$0	\$0	\$0	\$25,189	\$25,189	\$25,189
Total	\$37,756	\$0	\$0	\$0	\$37,756	\$37,756	\$37,756
<b>Administrative Costs</b>					\$0		
Administrative Costs	\$3,552	\$25,641	\$25,924	\$2,870	\$57,987	\$57,987	\$57,987
Administrative Equipment	\$10,500	\$0	\$0	\$0	\$10,500	\$10,500	\$25,000
Total	\$14,052	\$25,641	\$25,924	\$2,870	\$68,487	\$68,487	\$82,987
<b>Support and General Overhead Costs</b>							
Intake	\$13,465	\$16,050	\$4,980	\$630	\$35,125	\$35,125	\$35,125
Outreach	\$9,486	\$18,324	\$3,720	\$0	\$31,530	\$31,530	\$35,125
Traning and Technical Assistance	\$6,500	\$6,500	\$0	\$0	\$13,000	\$13,000	\$14,052
General Overhead Costs	\$7,298	\$20,626	\$4,089	\$1,763	\$33,776	\$33,776	\$32,987
Total	\$36,749	\$61,500	\$12,789	\$2,393	\$113,431	\$113,431	\$117,289
<b>Direct Program Costs</b>							
Single Family Weatherization	\$16,872	\$128,351	\$234,579	\$17,653	\$397,455	\$397,455	\$362,149
Small Multi-Family Weatherization	\$0	\$28,963	\$5,605	\$1,052	\$35,620	\$35,620	\$34,568
Solar Water Heating	\$0	\$9,094	\$24,980	\$13,160	\$47,234	\$47,234	\$65,234
Total	\$16,872	\$166,408	\$265,164	\$31,865	\$480,309	\$480,309	\$461,951
<b>Total Expenses:</b>	<b>\$105,429</b>	<b>\$253,549</b>	<b>\$303,877</b>	<b>\$37,128</b>	<b>\$699,983</b>	<b>\$699,983</b>	<b>\$699,983</b>

<sup>(1)</sup> LIWP is a state-funded program and should not be reported on the SEFA however, a supplemental statement is required.

<sup>(2)</sup> Please note that the supplemental statements should be based on the budget line items contained in the contract and will need to be adjusted to incorporate the line items applicable to specific contracts.

<sup>(3)</sup> Interest Income should not be reported on the SEFA but will get reported in the SSRE  
According to 2 CFR 200.305(b)(9) Payments: Amounts up to \$500 per year may be retained for administrative expense.  
Any additional interest earned on Federal advance payments must be remitted annually to Federal HHS