

2021 CSBG Unaudited Financial Statement Instructions

The Community Services Block Grant (CSBG) Unaudited Financial Statements (UFS) package must be completed for each CSBG annual entitlement award with New York State Department of State (DOS). The subrecipient shall prepare and submit to DOS the UFS within 60 days following the end date of each contract budget period. The UFS will be the final budget reports from which preliminary determinations of allowable costs will be made.

Beginning with the CSBG 2021 budget period of October 1, 2020 – September 30, 2021, the UFS can be used to request and receive approval from DOS for minor modifications to the budgeted amounts for each line item based on actual grant expenditures. A formal amendment will be required for changes that do not meet the definition of a minor modification.

Minor modifications are defined as **changes of less than 10 percent between Cost Categories that do not result in the addition of new program activities that are not part of the current Attachment C (CSBG Work Plan) or deletion of existing program activities. Minor modifications to previously approved CSBG Work Plan outcomes are allowable.**

As defined in the State of New York Master Contract for Grants Standard Terms and Conditions, the following are examples of changes that are NOT minor modifications and therefore, the UFS cannot be used as an amendment when the following apply:

- 1) Budgetary Change: The proposed modification will result in a transfer of funds among program activities or budget cost categories that does not affect the amount, consideration scope or other terms of such contract, but that meet the following:
 - a. The amount of the modification is equal to or greater than ten percent of the total value of the contract for the contract period for contracts less than \$5 million; or
 - b. The amount of the modification is equal to or greater than five percent of the total value of the contract for contracts of more than \$5 million dollars
- 2) Scope Change: The proposed modification will result in the addition of new program activities that are not a part of the current CSBG Work Plan or deletion of existing program activities.

Specific page and exhibit instructions:

Cover Page

The following fields should be completed:

- Agency name
- Contract number (this will autofill through to the remaining pages of the package)
- Agency fiscal year (xx/xx/xx-xx/xx/xx)
- Preparers' name and title
- Date prepared
- Telephone number of the preparer
- Name, title and signature of the Chief Executive Officer or Fiscal Officer certifying the accuracy of the submission.

Exhibit 1 – Statement of Revenue and Expenditures – Budget Compared to Actual – CSBG

Column 1: The 2021 approved budget amounts should be filled in based on the most recently approved budget.

Column 2: The dollar amount of actual expenditures per the subrecipients books and records should be reported in whole dollars, using standard rounding conventions.

Column 3: The difference between the current budgeted amount and the actual amount of the expenditure will calculate automatically.

Column 4: New budget amounts being requested based on minor modifications should be entered. If a variance remains between the actual expenditures in column 2 and the amendment amounts being requested in column 4, a standard amendment will be required.

Summary of Changes to Exhibit 1 and reason(s) for amendment: Include a narrative description of the minor modifications being made.

Check the box indicating if the changes “Did” or “Did Not” result in a change in the workplan and scope of work performed under this project. If “Did” is checked, the UFS cannot be used as the amendment, a formal contract amendment will be required.

Grantee Authorized Requestor Signature: This should be signed by an authorized signatory per the current Grantee Authorized Signature Page for the 2021 contract.

DOS will complete the remainder of Exhibit 1

PY Carryover - Statement of Revenue and Expenditures – Budget Compared to Actual – Prior Year Carryover - CSBG

Column 1: The 2021 approved budget amounts should be filled in based on the most recently approved budget.

Column 2: The dollar amount of actual expenditures of prior year carryover funds per the subrecipients books and records should be reported in whole dollars, using standard round conventions.

Column 3: The difference between the current budgeted amount and the actual amount of the expenditure will calculate automatically.

Column 4: New budget amounts being requested based on minor modifications should be entered. If a variance remains between the actual expenditures in column 2 and the amendment amounts being requested in column 4, a standard amendment will be required.

Summary of Changes to Prior Year Carryover and reason(s) for amendment: Include a narrative description of the minor modifications being made.

Exhibit 1A - Salary Detail

Column 1: The 2021 titles should be filled in based on the most recently approved budget.

Column 2: Input the initials of all employees that have been charged to each title budget line throughout the year

Column 3: The annual salary for each position should be filled in based on the most recently approved 2021 budget.

Column 4: The 2021 approved budget amounts should be filled in based on the most recently approved budget.

Column 5: The 2021 approved carryover budget amounts should be filled in based on the most recently approved budget.

Column 6: The dollar amount of actual current expenditures per the subrecipients books and records should be reported in whole dollars, using standard rounding conventions.

Column 7: The dollar amount of actual carry over expenditures per the subrecipients books and records should be reported in whole dollars, using standard rounding conventions.

Column 8: The dollar amount of total per position expenditures per the subrecipients books and records should be reported in whole dollars, using standard rounding conventions.

Column 9: New budget amounts being requested based on minor modifications should be entered for current CSBG

Column 10: New budget amounts being requested based on minor modifications should be entered for carryover CSBG

Summary of Changes to Exhibit 1A and reason(s) for amendment: Include a narrative description of the minor modifications being made.

Exhibit 1B -Direct Detail

Column 1: The 2021 approved budget amounts should be filled in based on the most recently approved budget.

Column 2: The 2021 approved carry over budget amounts should be filled in based on the most recently approved budget.

Column 3: The dollar amount of actual expenditures, per the subrecipients books and records, should be reported in whole dollars, using standard rounding conventions.

Column 4: The dollar amount of actual prior year expenditures per the subrecipients books and records should be reported in whole dollars, using standard rounding conventions

Column 5: The dollar amount of actual current year plus prior year expenditures per the subrecipients books and records should be reported in whole dollars, using standard rounding conventions

Column 6: New budget amounts being requested based on minor modifications should be entered for carryover CSBG

Summary of Changes to Exhibit 1B and reason(s) for amendment: Include a narrative description of the minor modifications being made.

Balance Sheet- Statement of CSBG Assets, Liabilities and Fund Balance

Complete in its entirety for CSBG only.

Schedule of Accounts payable

Enter all information for CSBG payables that were outstanding at period end 09/30/21

Schedule of Fixed Assets

Complete for CSBG, only for fixed assets costing \$5,000 or more