§ 410-s. State reimbursement. 1. The commissioner shall allocate annually any state funds, including any available federal funds, appropriated for such purposes among the agencies approved for funding pursuant to this title. The commissioner shall allocate such funds pursuant to a statewide formula developed by the department, which shall be based upon the relative numbers of children, children in working families, and children in low income families in each county, as defined by the department for this purpose. The commissioner shall notify the legislature prior to the implementation of any change or adjustment in the formula.

2. As a condition of receiving funds pursuant to this section, the child care resource and referral program shall demonstrate that it is receiving or has an agreement to receive funds, from sources other than the department pursuant to this title. Funds other than those paid by the department pursuant to this title may come from any other source, including but not limited to the department or other state agencies, federal programs such as the United States department of agriculture child care food program, local agencies, employers or community organizations, so long as such funds are for reasonably related services. To continue to receive funds pursuant to this section, such resource and referral program must demonstrate to the commissioner that it has secured funds or commitments from other sources or that extraordinary circumstances exist which preclude the securing of such funds.

3. All applications approved by the commissioner shall include a commitment to use appropriate accounting and fiscal control procedures which shall include the filing of an annual financial statement which has been audited as required by the department so as to ensure:

(a) the proper disbursement and accounting for funds received; and

(b) appropriate written records regarding the population served and type and extent of services rendered.