

Bloomingtondale Family Program, Inc.

Independent Auditor's Report and Financial Statements

June 30, 2018 and 2017



Bloomingtondale Family Program, Inc.

June 30, 2018 and 2017

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Independent Auditor's Report

Board of Directors
Bloomingdale Family Program, Inc.
New York, New York

Report on the Financial Statements

We have audited the accompanying financial statements of Bloomingdale Family Program, Inc., which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bloomingdale Family Program, Inc. as of June 30, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Prior Year Audited by Other Auditors

The 2017 financial statements were audited by other auditors, and their report thereon, dated April 20, 2018, expressed an unmodified opinion.

Others Matters

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and other supplementary information listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we also have issued our report dated October 23, 2019, on our consideration of Bloomingdale Family Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Bloomingdale Family Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bloomingdale Family Program, Inc.'s internal control over financial reporting and compliance.

BKD, LLP

New York, New York
October 23, 2019

Bloomingtondale Family Program, Inc.

Statements of Financial Position

June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash	\$ 215,711	\$ 200,012
Grants receivable	427,025	276,974
Prepaid expenses and deposits	14,039	15,089
Property and equipment	<u>168,324</u>	<u>51,554</u>
Total assets	<u>\$ 825,099</u>	<u>\$ 543,629</u>
Liabilities and Net Assets		
Liabilities		
Accounts payable and accrued expenses	\$ 238,409	\$ 238,112
Accrued salaries and related liabilities	44,857	49,607
Deferred rent payable	47,997	44,537
Line of credit payable	73,571	68,144
Due to government agencies	<u>328,611</u>	<u>299,565</u>
Total liabilities	733,445	699,965
Net Assets (Deficit), Unrestricted	<u>91,654</u>	<u>(156,336)</u>
Total liabilities and net assets	<u>\$ 825,099</u>	<u>\$ 543,629</u>

Bloomingtondale Family Program, Inc.

Statements of Activities

Years Ended June 30, 2018 and 2017

	2018	2017
Revenues		
Government grants	\$ 3,052,692	\$ 2,861,338
Program fees	39,908	14,389
Foundation and corporate contributions	498,611	450,960
Contributions from individuals	72,361	64,587
In-kind contributions	515,886	489,034
Special event	\$ 25,770	
Less direct costs of special event	(23,964)	
Net gain from special event	-	1,806
Total revenues	4,179,458	3,882,114
Expenses		
Program service, preschool	3,408,986	3,319,723
Supporting services		
Management and general	522,482	441,638
Fund raising	-	84,229
Total supporting services	522,482	525,867
Total expenses	3,931,468	3,845,590
Change in Unrestricted Net Assets	247,990	36,524
Net Assets (Deficit), Beginning of Year	(156,336)	(192,860)
Net Assets (Deficit), End of Year	\$ 91,654	\$ (156,336)

Bloomingtondale Family Program, Inc.
Statements of Functional Expenses
Years Ended June 30, 2018 and 2017

		2018	
	Program Service - Preschool	Management and General	Total
Salaries	\$ 1,528,119	\$ 265,814	\$ 1,793,933
Payroll taxes and employee benefits	446,136	77,605	523,741
Professional fees	195,957	99,818	295,775
Rent	315,554	16,608	332,162
In-kind rent	490,091	25,795	515,886
Utilities	59,060	4,914	63,974
Dues and subscriptions	518	90	608
Insurance	24,405	4,245	28,650
Supplies	209,052	9,814	218,866
Telephone and internet	23,276	1,225	24,501
Repairs and maintenance	72,109	6,783	78,892
Interest	-	3,768	3,768
Staff development and recruiting	20,528	3,571	24,099
Travel	4,286	746	5,032
Depreciation and amortization	14,640	770	15,410
Miscellaneous	5,255	916	6,171
	<u>5,255</u>	<u>916</u>	<u>6,171</u>
Total expenses reported by function on the statement of activities	<u>\$ 3,408,986</u>	<u>\$ 522,482</u>	<u>\$ 3,931,468</u>

Bloomington Family Program, Inc.
Statements of Functional Expenses (Continued)
Years Ended June 30, 2018 and 2017

	2017				
	Program Service - Preschool	Management and General	Fund Raising	Direct Costs of Special Event	Total
Salaries	\$ 1,562,931	\$ 251,660	\$ 60,000	\$ -	\$1,874,591
Payroll taxes and employee benefits	412,420	66,406	15,833	-	494,659
Professional fees	188,122	58,347	790	-	247,259
Rent	313,893	16,608	1,661	-	332,162
In-kind rent	467,679	18,881	2,474	-	489,034
Utilities	68,741	3,637	364	-	72,742
Dues and subscriptions	847	131	-	-	978
Insurance	25,957	4,180	996	-	31,133
Supplies	176,821	7,090	1,691	-	185,602
Telephone and internet	29,147	1,542	154	-	30,843
Repairs and maintenance	50,183	2,655	266	-	53,104
Interest	-	7,715	-	-	7,715
Staff development and recruiting	8,503	1,319	-	-	9,822
Travel	3,047	473	-	-	3,520
Catering, venue and entertainment	-	-	-	23,964	23,964
Depreciation and amortization	7,593	400	-	-	7,993
Miscellaneous	3,839	594	-	-	4,433
Total expenses	3,319,723	441,638	84,229	23,964	3,869,554
Less expenses deducted directly from revenues					
Direct costs of special event	-	-	-	(23,964)	(23,964)
Total expenses reported by function on the statement of activities	<u>\$ 3,319,723</u>	<u>\$ 441,638</u>	<u>\$ 84,229</u>	<u>\$ -</u>	<u>\$3,845,590</u>

Bloomingtondale Family Program, Inc.

Statements of Cash Flows

Years Ended June 30, 2018 and 2017

	2018	2017
Operating Activities		
Change in net assets	\$ 247,990	\$ 36,524
Items not requiring (providing) operating cash flows		
Depreciation and amortization	15,410	7,993
Changes in		
Grants receivable	(150,051)	149,025
Prepaid expenses and deposits	1,050	660
Accounts payable and accrued expenses	(64,203)	(108,188)
Accrued salaries and related liabilities	(4,750)	(11,871)
Deferred rent payable	3,460	10,684
Due to government agencies	29,046	151,051
Net cash provided by operating activities	77,952	235,878
Investing Activities		
Purchase of property and equipment	(67,680)	(8,080)
Net cash used in investing activities	(67,680)	(8,080)
Financing Activities		
Proceeds from line of credit	80,000	5,000
Principal payments on line of credit	(74,573)	(35,675)
Net cash provided by (used in) financing activities	5,427	(30,675)
Net Change in Cash	15,699	197,123
Cash, Beginning of Year	200,012	2,889
Cash, End of Year	\$ 215,711	\$ 200,012
Supplemental Cash Flows Information		
Cash paid for interest	\$ 3,768	\$ 7,715
Accounts payable - property and equipment	\$ 64,500	\$ -

Bloomingtondale Family Program, Inc.

Notes to Financial Statements

June 30, 2018 and 2017

Note 1: Nature of Organization

Nature of Operations

Bloomingtondale Family Program, Inc. (Bloomingtondale) is a community-based non-profit organization that provides quality early childhood education and other related services to low income preschool children and their families in upper Manhattan. Founded in 1960, Bloomingtondale delivers comprehensive educational services to two-, three- and four-year-olds in three locations, and continues to serve the children after they transition into the community's elementary schools.

The primary sources of revenue are government grants and contributions.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses, gains, losses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Property and Equipment

Property and equipment are stated at cost less accumulated depreciation. Depreciation is charged to expense using the straight-line method over the estimated useful life of each asset. Assets under capital lease obligations and leasehold improvements are depreciated over the shorter of the lease term or their respective estimated useful lives.

The estimated useful lives for each major depreciable classification of property and equipment are as follows:

Leasehold improvements	5-15 years
Furniture and fixtures	5-15 years

Long-Lived Asset Impairment

Bloomingtondale evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimated future cash flows expected to result from the use and eventual disposition of the asset is less than the carrying amount of the asset, the asset cost is adjusted to fair value and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value.

No asset impairment was recognized during the years ended June 30, 2018 and 2017.

Bloomingtondale Family Program, Inc.

Notes to Financial Statements

June 30, 2018 and 2017

Grants Receivable

Grants receivable are recorded when services are rendered. Interest is not recorded on outstanding receivables.

Allowance for Doubtful Accounts

Bloomingtondale determines whether an allowance for uncollectibles should be provided for grants receivable. Such estimates are based on management's assessment of the aged basis of its receivables and other sources, current economic conditions and historical information. Grants receivable are written off against the allowance for doubtful accounts when all reasonable collection efforts have been exhausted. As of June 30, 2018 and 2017, Bloomingtondale had no allowance for doubtful accounts.

Due to Government Agencies

Due to government agencies includes overpayments and advances from funders, which are contractually owed back.

Government Grants

Support funded by grants is recognized as Bloomingtondale performs the contracted services or incurs outlays eligible for reimbursement under the grant agreements. Grant activities and outlays are subject to audit and acceptance by the granting agency and, as a result of such audit, adjustments could be required.

Contributions

Gifts of cash and other assets received without donor stipulations are reported as unrestricted revenue and net assets. Gifts received with a donor stipulation that limits their use are reported as temporarily or permanently restricted revenue and net assets. When a donor stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions. Gifts having donor stipulations which are satisfied in the period the gift is received are reported as unrestricted revenue and net assets. (Gifts and investment income that are originally restricted by the donor and for which the restriction is met in the same time period are recorded as temporarily restricted and then released from restriction.)

Gifts of land, buildings, equipment and other long-lived assets are reported as unrestricted revenue and net assets unless explicit donor stipulations specify how such assets must be used, in which case the gifts are reported as temporarily or permanently restricted revenue and net assets. Absent explicit donor stipulations for the time long-lived assets must be held, expirations of restrictions resulting in reclassification of temporarily restricted net assets as unrestricted net assets are reported when the long-lived assets are placed in service.

Bloomington Family Program, Inc.

Notes to Financial Statements

June 30, 2018 and 2017

Unconditional gifts expected to be collected within one year are reported at their net realizable value. Unconditional gifts expected to be collected in future years are initially reported at fair value determined using the discounted present value of estimated future cash flows technique. The resulting discount is amortized using the level-yield method and is reported as contribution revenue.

Conditional gifts depend on the occurrence of a specified future and uncertain event to bind the potential donor and are recognized as assets and revenue when the conditions are substantially met and the gift becomes unconditional.

In-Kind Contributions

In addition to receiving cash contributions, Bloomington receives in-kind contributions of reduced rent from various donors. It is the policy of Bloomington to record the estimated fair value of certain in-kind donations as an expense in its financial statements, and similarly increase contribution revenue by a like amount. For the years ended June 30, 2018 and 2017, \$515,886 and \$489,034, respectively, was received in in-kind contributions.

Rent Expense

All operating leases are reflected on the straight-line basis. Deferred rent is recorded when there are material differences between the expense and paid amounts.

Income Taxes

Bloomington is exempt from income taxes under Section 501 of the Internal Revenue Code and a similar provision of state law. However, Bloomington is subject to federal income tax on any unrelated business taxable income. Bloomington files tax returns in the U.S. federal jurisdiction.

Functional Allocation of Expenses

The costs of supporting the various programs and other activities have been summarized on a functional basis in the statements of activities. Certain costs have been allocated among the program, management and general and fund raising categories based on the actual expenditures and cost allocations estimated by Bloomington's personnel.

Bloomington Family Program, Inc.

Notes to Financial Statements

June 30, 2018 and 2017

Note 2: Property and Equipment

Property and equipment at June 30 consists of:

	<u>2018</u>	<u>2017</u>
Leasehold improvements	\$ 191,440	\$ 59,260
Furniture and equipment	<u>15,688</u>	<u>15,688</u>
	207,128	74,948
Less accumulated depreciation and amortization	<u>(38,804)</u>	<u>(23,394)</u>
	<u>\$ 168,324</u>	<u>\$ 51,554</u>

Note 3: Line of Credit

Bloomington has an annually renewable line of credit for \$100,000 with Citibank, N.A. that renews on November 2nd each year. The outstanding balances on the line of credit bear interest at Prime plus 5.25%, which was 10.25% and 9.5% at June 30, 2018 and 2017, respectively. The balance was \$73,571 and \$68,144 at June 30, 2018 and 2017, respectively. The line of credit is collateralized by all the assets of Bloomington. Interest expense on the line of credit was \$3,768 and \$7,715 in 2018 and 2017, respectively.

Note 4: Due To Government Agencies

Bloomington had a liability to the NYC Administration for Children's Services (ACS) for the following amounts:

	<u>2018</u>	<u>2017</u>
FY 2009 disallowances	\$ 107,898	\$ 107,898
Advances payable	<u>220,713</u>	<u>191,667</u>
Total	<u>\$ 328,611</u>	<u>\$ 299,565</u>

Note 5: Pension Plan

Bloomington established a Section 403(b) retirement plan covering all eligible employees. Pension expense for the years ended June 30, 2018 and 2017 was \$137,474 and \$137,773, respectively.

Bloomington Family Program, Inc.

Notes to Financial Statements

June 30, 2018 and 2017

Note 6: Lease Commitments

Bloomington entered into a noncancelable operating lease agreement for office and classroom space on 109th Street that expires in September 2020. Monthly rental payments are subject to annual increases.

Bloomington entered into a noncancelable operating lease agreement for classroom space on 107th Street that expires in December 2019. Monthly rental payments are subject to annual increases.

Bloomington entered into a noncancelable operating lease agreement for five classrooms on Columbus Avenue that expires in January 2025. Monthly rental payments are subject to annual increases.

Bloomington entered into a noncancelable operating lease agreement for one additional classroom on Columbus Avenue that expires in January 2025. Monthly rental payments are subject to annual increases.

Future minimum payments are due as follows:

2019	\$ 340,926
2020	289,181
2021	145,335
2022	118,795
2023	122,358
Thereafter	<u>320,817</u>
Total	<u>\$ 1,337,412</u>

Bloomington leases office equipment under a noncancelable operating lease agreement which expires in November 2022. Rental expense for the years ended June 30, 2018 and 2017 was \$10,320 and \$10,248, respectively.

The minimum annual lease payments are as follows:

2019	\$ 10,344
2020	10,344
2021	10,344
2022	10,344
2023	<u>4,310</u>
Total	<u>\$ 45,686</u>

Bloomington Family Program, Inc.

Notes to Financial Statements

June 30, 2018 and 2017

Note 7: Significant Estimates and Concentrations

Accounting principles generally accepted in the United States of America require disclosure of certain significant estimates and current vulnerabilities due to certain concentrations. Those matters include the following:

Revenues and Receivables

A significant portion of Bloomington's revenues and receivables are funded through ACS EarlyLearn and Robin Hood Foundation. The outstanding grants revenues and receivables from these funders are as follows:

	2018	
	Revenues	Receivables
ACS EarlyLearn	\$ 2,939,976	\$ 289,603
Robin Hood Foundation	385,000	-

	2017	
	Revenues	Receivables
ACS EarlyLearn	\$ 2,740,446	\$ 267,720
Robin Hood Foundation	386,000	-

Note 8: Beneficial Interest in Charitable Remainder Unitrust

Bloomington is a named beneficiary in a charitable remainder unitrust. The value of Bloomington's interest in the trust is not recorded in these financial statements since the trustee has the ability to change the beneficiary at any time. The value of the trust assets as of June 30, 2018 was \$618,904. As of June 30, 2018, Bloomington was named a 50% beneficiary in the remainder interest of the trust. Subsequent to year end, Bloomington's interest was increased to 90%.

Note 9: Subsequent Event

Subsequent events have been evaluated through October 23, 2019, which is the date the financial statements were available to be issued.

Bloomington Family Program, Inc.

Notes to Financial Statements

June 30, 2018 and 2017

Note 10: Future Changes in Accounting Principles

Presentation of Financial Statements for Not-for-Profit Entities

The Financial Accounting Standards Board (FASB) recently issued Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*, which changes requirements for financial statements and notes of all not-for-profit (NFP) entities and is effective for annual periods beginning after December 15, 2017, and interim periods within annual reporting periods beginning after December 15, 2018.

A summary of the changes by financial statement area most relevant to Bloomington is as follows:

Statement of Financial Position

- The statement of financial position will distinguish between two new classes of net assets – those with donor-imposed restrictions and those without. This is a change from the previously required three classes of assets – unrestricted, temporarily restricted and permanently restricted.

Notes to the Financial Statements

- Enhanced quantitative and qualitative disclosures provide additional information useful in assessing liquidity and cash flows available to meet operating expenses for one year from the date of the statement of financial position.
- Amounts and purposes of governing board designations and appropriations as of the end of the period are disclosed.

Bloomington is evaluating the impact the standard will have on the financial statements.

Not-for-Profit Accounting Standard for Grants and Contributions

On June 21, 2018, FASB issued Accounting Standards Update (ASU) 2018-08. This standard clarifies existing guidance on determining whether a transaction with a resource provider, *e.g.*, the receipt of funds under a government grant or contract, is a contribution or an exchange transaction. The guidance requires all organizations to evaluate whether the resource provider is receiving commensurate value in a transfer of assets transaction, and whether contributions are conditional or unconditional.

If commensurate value is received by the resource provider, the transaction would be accounted for as an exchange transaction by applying Topic 606, *Revenue from Contracts with Customers*, or other topics. The standard clarifies that a resource provider is not synonymous with the general public. Indirect benefit received by the public as a result of the assets transferred is not equivalent to commensurate value received by the resource provider. If commensurate value is not received by the resource provider, *i.e.*, the transaction is nonexchange, the recipient organization would record the transaction as a contribution under Topic 958 and determine whether the contribution is conditional or unconditional.

Bloomingtondale Family Program, Inc.

Notes to Financial Statements

June 30, 2018 and 2017

FASB expects that the new standard could result in more grants and contracts being accounted for as contributions (often conditional contributions) than under current generally accepted accounting principles. Because of this, it believes the clarifying guidance about whether a contribution is conditional or unconditional, which affects the timing of revenue recognition, is important. Both the recipient and resource provider would equally apply the guidance.

The standard will be effective for reporting periods beginning on or after December 15, 2018. Bloomingtondale is evaluating the impact the standard will have on the financial statements.

Accounting for Leases

FASB amended its standard related to the accounting for leases. Under the new standard, lessees will now be required to recognize substantially all leases on the balance sheet as both a right-of-use asset and a liability. The standard has two types of leases for income statement recognition purposes: operating leases and finance leases. Operating leases will result in the recognition of a single lease expense on a straight-line basis over the lease term similar to the treatment for operating leases under existing standards. Finance leases will result in an accelerated expense similar to the accounting for capital leases under existing standards. The determination of lease classification as operating or finance will be done in a manner similar to existing standards. The new standard also contains amended guidance regarding the identification of embedded leases in service contracts and the identification of lease and nonlease components in an arrangement. The new standard is effective for annual periods beginning after December 15, and any interim periods within annual reporting periods that begin after December 15, 2020. Bloomingtondale is evaluating the impact the standard will have on the financial statements.

Supplementary Information

Bloomingdale Family Program, Inc.

Schedule of Revenues and Expenditures – Budgeted and Actual

ACS Funded – EarlyLearn

Year Ended June 30, 2018

Budget Categories	ACS Funded											
	Budget		EarlyLearn									
	EarlyLearn	Child Care	Child Care UPK	FCCN	CDBG	Head Start	Head Start UPK	CTL	Early Head Start	Total EarlyLearn	Variance	Questioned Cost
Revenue												
EarlyLearn revenue	#####	\$ 547,545	\$ 92,896	\$ -	\$ -	#####	\$ 327,521	\$ -	\$ 330,848	#####	\$ 174,043	\$ -
Other revenue (disability, interest, etc.)	-	-	-	-	-	-	-	-	-	-	-	-
Teacher's incentive fund	-	-	-	-	-	-	-	-	-	-	-	-
HRA voucher	-	-	-	-	-	-	-	-	-	-	-	-
CACFP	-	-	-	-	-	-	-	-	-	-	-	-
Parent fees	-	34,852	-	-	-	-	-	-	-	34,852	(34,852)	-
In-kind contribution	-	-	-	-	-	-	-	-	-	-	-	-
Sponsor's contribution	-	-	-	-	-	-	-	-	-	-	-	-
Other funding source revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total revenue	2,906,849	582,397	92,896	-	-	1,433,996	327,521	-	330,848	2,767,658	139,191	-
Expenditures												
Personnel cost												
Salaries	1,575,631	260,988	54,510	-	-	785,822	225,668	-	137,103	1,464,091	111,540	-
Salaries - COLA	22,677	-	-	-	-	8,843	-	-	-	8,843	13,834	-
Teacher's Incentive	-	-	-	-	-	-	-	-	-	-	-	-
Accrued vacation	-	978	-	-	-	4,168	-	-	1,351	6,497	(6,497)	-
FICA	121,258	19,711	4,112	-	-	58,552	17,459	-	10,522	110,356	10,902	-
FICA - COLA	4,205	-	-	-	-	791	-	-	-	791	3,414	-
FICA - Teacher's Incentive	-	-	-	-	-	-	-	-	-	-	-	-
FICA - Accrued vacation	-	75	-	-	-	319	-	-	103	497	(497)	-
Workers compensation	41,018	4,056	-	-	-	17,233	-	-	1,432	22,721	18,297	-
Unemployment insurance	26,911	1,950	251	-	-	5,317	1,288	-	1,254	10,060	16,851	-
Pension	234,612	30,761	-	-	-	98,901	-	-	7,812	137,474	97,138	-
Welfare fund	900	-	-	-	-	803	-	-	-	803	97	-
Health Insurance	168,794	57,369	-	-	-	115,901	-	-	30,295	203,565	(34,771)	-
Substitutes	62,715	44,588	3,248	-	-	25,810	-	-	11,114	84,760	(22,045)	-
Total personnel cost	2,258,721	420,476	62,121	-	-	1,122,460	244,415	-	200,986	2,050,458	208,263	-
Facilities Cost												
Rent	335,088	88,827	19,665	-	-	160,792	39,598	-	37,670	346,552	(11,464)	-
Property taxes	-	-	-	-	-	-	-	-	-	-	-	-
Water and sewer	-	-	-	-	-	-	-	-	-	-	-	-
Licensing and permits	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	27,424	5,323	-	-	-	15,548	-	-	1,309	22,180	5,244	-
Custodial services	-	-	-	-	-	-	-	-	-	-	-	-
Alarm	-	-	-	-	-	-	-	-	-	-	-	-
Telecommunications	29,008	5,541	1,375	-	-	11,877	4,248	-	1,460	24,501	4,507	-
Utilities	53,985	13,092	2,032	-	-	24,045	6,816	-	15,657	61,642	(7,657)	-
Maintenance and repairs	80,411	13,312	1,271	-	-	37,799	9,211	-	14,309	75,902	4,509	-
Capital expenditures and renovations	-	-	-	-	-	-	-	-	-	-	-	-
Other facilities costs	-	-	-	-	-	-	-	-	-	-	-	-
Total facilities cost	525,916	126,095	24,343	-	-	250,061	59,873	-	70,405	530,777	(4,861)	-
Family Child Care Stipend	-	-	-	-	-	-	-	-	-	-	-	-
Other Than Personnel Services (OTPS)												
Supplies	53,577	25,096	4,007	-	-	20,464	13,062	-	26,484	89,113	(35,536)	-
Equipment over \$3,000 - Head Start	7,529	-	-	-	-	-	-	-	-	-	7,529	-
Equipment over \$5,000 - Child Care	-	-	-	-	-	-	-	-	-	-	-	-
Postage	240	-	-	-	-	-	229	-	-	229	11	-
Advertising	-	-	-	-	-	-	564	-	-	564	(564)	-
Instructional field trips	-	-	-	-	-	-	-	-	-	-	-	-
Training/staff development	20,362	418	42	-	-	2,626	94	-	875	4,055	16,307	-
Transportation	-	77	-	-	-	623	-	-	-	700	(700)	-
Food - CACFP	-	-	-	-	-	-	-	-	-	-	-	-
Non-food related cost - CACFP	-	-	-	-	-	-	-	-	24,151	24,151	(24,151)	-
Audit	24,417	4,401	1,241	-	-	7,265	4,331	-	4,462	21,700	2,717	-
Parent Services	1,718	365	23	-	-	919	-	-	-	1,307	411	-
Consultant - programmatic	4,244	-	-	-	-	-	-	-	-	-	4,244	-
Consultant - administrative	10,125	5,469	1,119	-	-	29,578	4,953	-	3,485	44,604	(34,479)	-
Indirect cost - Head Start	-	-	-	-	-	-	-	-	-	-	-	-
Other OTPS	-	-	-	-	-	-	-	-	-	-	-	-
Total OTPS	122,212	35,826	6,432	-	-	61,475	23,233	-	59,457	186,423	(64,211)	-
Total EarlyLearn cost	2,906,849	582,397	92,896	-	-	1,433,996	327,521	-	330,848	2,767,658	139,191	-
Excess (Deficiency) of Revenue Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Bloomington Family Program, Inc.
Schedule of Revenues and Expenditures – Budgeted and Actual
ACS Funded – Other than EarlyLearn
Year Ended June 30, 2018

Budget Categories	Other Than EarlyLearn						[A+B] Total ACS Funded (C)
	DOE CC UPK Enhancement	DOE HS UPK Enhancement	Health and Safety	Sandy Relief Fund	Other Funding Funding	Total Other Than EarlyLearn (B)	
Revenue							
EarlyLearn revenue	\$ 5,713	\$ 48,258	\$ 133,730	\$ -	\$ -	\$ 187,701	\$ 2,920,507
Other revenue (disability, interest, etc.)	-	-	-	-	-	-	-
Teacher's incentive fund	3,795	3,795	-	-	-	7,590	7,590
HRA voucher	-	-	-	-	-	-	-
CACFP	-	-	-	-	-	-	-
Parent fees	-	-	-	-	-	-	34,852
In-kind contribution	-	-	-	-	-	-	-
Sponsor's contribution	-	-	-	-	-	-	-
Other funding source revenue	-	-	-	-	-	-	-
Total revenue	9,508	52,053	133,730	-	-	195,291	2,962,949
Expenditures							
Personnel cost							
Salaries	-	15,632	-	-	-	15,632	1,479,723
Salaries - COLA	-	-	-	-	-	-	8,843
Teacher's Incentive	3,500	3,500	-	-	-	7,000	7,000
Accrued vacation	-	-	-	-	-	-	6,497
FICA	-	1,787	-	-	-	1,787	112,143
FICA - COLA	-	-	-	-	-	-	791
FICA - Teacher's Incentive	268	268	-	-	-	536	536
FICA - Accrued vacation	-	-	-	-	-	-	497
Workers compensation	-	-	-	-	-	-	22,721
Unemployment insurance	27	27	-	-	-	54	10,114
Pension	-	-	-	-	-	-	137,474
Welfare fund	-	-	-	-	-	-	803
Health insurance	-	-	-	-	-	-	203,565
Substitutes	-	14,362	-	-	-	14,362	99,122
Total personnel cost	3,795	35,576	-	-	-	39,371	2,089,829
Facilities Cost							
Rent	-	-	-	-	-	-	346,552
Property taxes	-	-	-	-	-	-	-
Water and sewer	-	-	-	-	-	-	-
Licensing and permits	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	22,180
Custodial services	-	-	-	-	-	-	-
Alarm	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	24,501
Utilities	-	-	-	-	-	-	61,642
Maintenance and repairs	-	-	-	-	-	-	75,902
Capital expenditures and renovations	-	-	131,930	-	-	131,930	131,930
Other facilities costs	-	-	-	-	-	-	-
Total facilities cost	-	-	131,930	-	-	131,930	662,707
Family Child Care Stipend	-	-	-	-	-	-	-
Other Than Personnel Services (OTPS)							
Supplies	-	-	-	-	-	-	89,113
Equipment over \$3,000 - Head Start	-	-	-	-	-	-	-
Equipment over \$5,000 - Child Care	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	229
Advertising	-	-	-	-	-	-	564
Instructional field trips	-	-	-	-	-	-	-
Training/staff development	5,713	16,477	-	-	-	22,190	26,245
Transportation	-	-	-	-	-	-	700
Food - CACFP	-	-	-	-	-	-	-
Non-food related cost - CACFP	-	-	-	-	-	-	24,151
Audit	-	-	1,800	-	-	1,800	23,500
Parent services	-	-	-	-	-	-	1,307
Consultant - programmatic	-	-	-	-	-	-	-
Consultant - administrative	-	-	-	-	-	-	44,604
Indirect cost - Head Start	-	-	-	-	-	-	-
Other OTPS	-	-	-	-	-	-	-
Total OTPS	5,713	16,477	1,800	-	-	23,990	210,413
Total EarlyLearn costs	9,508	52,053	133,730	-	-	195,291	2,962,949
Excess (Deficiency) of Revenue Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Bloomington Family Program, Inc.
Schedule of Revenues and Expenditures – Budgeted and Actual
Not ACS Funded
Year Ended June 30, 2018

Budget Categories	Not ACS Funded							
	Actual							
	CACFP	Cash Contribution (Head Start)	In-kind Contribution (Head Start)	Sponsor's Contribution (Other than Head Start)	Cash Contribution (Early Head Start)	In-Kind Contribution (Early Head Start)	Other Funding Source	
Revenue								
EarlyLearn revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other revenue (disability, interest, etc.)	-	-	-	-	-	-	-	
Teacher's incentive fund	-	-	-	-	-	-	-	
HRA voucher	-	-	-	-	-	-	-	
CACFP	51,576	-	-	-	-	-	-	
Parent fees	-	-	-	-	-	-	-	
In-kind contribution	-	-	517,536	-	-	-	-	
Sponsor's contribution	-	-	-	-	-	-	-	
Other funding source revenue	-	-	-	-	5,000	-	-	
Total revenue	51,576	-	517,536	-	5,000	-	-	
Expenditures								
Personnel cost								
Salaries	3,648	-	-	-	-	-	-	
Salaries - COLA	-	-	-	-	-	-	-	
Teacher's Incentive	-	-	-	-	-	-	-	
Accrued vacation	-	-	-	-	-	-	-	
FICA	279	-	-	-	-	-	-	
FICA - COLA	-	-	-	-	-	-	-	
FICA - Teacher's Incentive	-	-	-	-	-	-	-	
FICA - Accrued vacation	-	-	-	-	-	-	-	
Workers compensation	-	-	-	-	-	-	-	
Unemployment insurance	-	-	-	-	-	-	-	
Pension	-	-	-	-	-	-	-	
Welfare fund	-	-	-	-	-	-	-	
Health insurance	-	-	-	-	-	-	-	
Substitutes	-	-	-	-	-	-	-	
Total personnel cost	3,927	-	-	-	-	-	-	
Facilities Cost								
Rent	-	-	515,886	-	-	-	-	
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	-	-	515,886	-	-	-	-	
Family Child Care Stipend	-	-	-	-	-	-	-	
Other Than Personnel Services (OTPS)								
Supplies	-	-	1,650	-	5,000	-	-	
Equipment over \$3,000 - Head Start	-	-	-	-	-	-	-	
Equipment over \$5,000 - Child Care	-	-	-	-	-	-	-	
Postage	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	
Instructional field trips	-	-	-	-	-	-	-	
Training/staff development	-	-	-	-	-	-	-	
Transportation	-	-	-	-	-	-	-	
Food - CACFP	41,472	-	-	-	-	-	-	
Non-food related cost - CACFP	6,177	-	-	-	-	-	-	
Audit	-	-	-	-	-	-	-	
Parent services	-	-	-	-	-	-	-	
Consultant - programmatic	-	-	-	-	-	-	-	
Consultant - administrative	-	-	-	-	-	-	-	
Indirect cost - Head Start	-	-	-	-	-	-	-	
Other OTPS	-	-	-	-	-	-	-	
Total OTPS	47,649	-	1,650	-	5,000	-	-	
Total EarlyLearn cost	51,576	-	517,536	-	5,000	-	-	
Excess (Deficiency) of Revenue Over (Under) Expenditures								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Bloomingdale Family Program, Inc.

Schedule of Head Start Expenses by Program Year

Year Ended June 30, 2018

Category	Program Year 04 7/1/17-1/31/18	Program Year 05 2/1/18-6/30/18	Total Head Start Expenses
Personnel and fringe cost			
Salaries	\$ 466,038	\$ 332,885	\$ 798,923
FICA	34,803	24,859	59,662
Unemployment insurance	3,102	2,215	5,317
Pension	57,692	41,209	98,901
Welfare fund	468	335	803
Health insurance	67,609	48,292	115,901
Worker's compensation	10,053	7,180	17,233
Substitute staff	15,056	10,664	25,720
Total personnel and fringe cost	654,821	467,639	1,122,460
Facilities cost			
Rent (delegate agency administered costs)	93,795	66,997	160,792
Property taxes	-	-	-
Water/sewer	-	-	-
Utilities (delegate agency administered costs)	14,026	10,019	24,045
Insurance	9,070	6,478	15,548
Telecommunications	6,928	4,949	11,877
Maintenance and repairs	22,049	15,750	37,799
Other facilities cost	-	-	-
Total facilities cost	145,868	104,193	250,061
Other than personnel services (OTPS)			
Supplies	11,937	8,527	20,464
Equipment over \$3,000	-	-	-
Training	1,532	1,094	2,626
Parent services/family involvement	536	383	919
Programmatic consultants	-	-	-
Administrative consultants	17,254	12,324	29,578
Transportation	363	260	623
Audit	4,238	3,027	7,265
Food (not funded by CACFP)	-	-	-
Other OTPS	-	-	-
Total OTPS	35,860	25,615	61,475
Indirect cost	-	-	-
Total expenses	836,549	597,447	1,433,996
Health and safety	78,009	55,721	133,730
Less: program income	-	-	-
Total Head Start funded expenses	914,558	653,168	1,567,726
Non-Federal Share (NFS) expenses			
Head Start UPK	191,054	136,467	327,521
DOE HS UPK Enhancement	35,910	25,650	61,560
Cash Contributions - Head Start	-	-	-
In-kind Contributions - Head Start	301,896	215,640	517,536
Total NFS expenses	528,860	377,757	906,617
Total Head Start program expenses	\$ 1,443,418	\$ 1,030,925	\$ 2,474,343
NFS program percentage	36.6%	36.6%	36.6%
Administrative expenses			
Personnel and fringe cost	\$ 160,525	\$ 114,660	\$ 275,185
Facilities cost	16,248	11,606	27,854
OTPS	17,552	12,537	30,089
Indirect cost	-	-	-
NFS expenses	24,392	17,423	41,815
Total administrative expenses	218,717	156,226	374,943
Total Head Start program expenses	1,443,418	1,030,925	2,474,343
Administrative expense percentage	15.2%	15.2%	15.2%
Special reporting:			
CACFP funded expenses	\$ 30,086	\$ 21,490	\$ 51,576

Bloomington Family Program, Inc.
Schedule of Early Head Start Expenses by Program Year
Year Ended June 30, 2018

Category	Program Year 04 7/1/17-1/31/18	Program Year 05 2/1/18-6/30/18	Total Early Head Start Expenses
Personnel and fringe cost			
Salaries	\$ 131,640	\$ 94,028	\$ 225,668
FICA	10,184	7,275	17,459
Unemployment insurance	751	537	1,288
Pension	-	-	-
Welfare fund	-	-	-
Health insurance	-	-	-
Worker's compensation	-	-	-
Substitute staff	-	-	-
Total personnel and fringe cost	142,575	101,840	244,415
Facilities cost			
Rent (delegate agency administered costs)	23,099	16,499	39,598
Property taxes	-	-	-
Water/sewer	-	-	-
Utilities (delegate agency administered costs)	3,976	2,840	6,816
Insurance	-	-	-
Telecommunications	2,478	1,770	4,248
Maintenance and repairs	5,373	3,838	9,211
Other facilities cost	-	-	-
Total facilities cost	34,926	24,947	59,873
Other than personnel services (OTPS)			
Supplies	7,620	5,442	13,062
Equipment over \$3,000	-	-	-
Training	55	39	94
Parent services/family involvement	-	-	-
Programmatic consultants	-	-	-
Administrative consultants	2,889	2,064	4,953
Transportation	-	-	-
Audit	2,526	1,805	4,331
Food (not funded by CACFP)	-	-	-
Other OTPS	463	330	793
Total OTPS	13,553	9,680	23,233
Indirect cost	-	-	-
Total Early Head Start funded expenses	191,054	136,467	327,521
Non-Federal Share (NFS) expenses			
Cash contributions - Early Head Start	2,917	2,083	5,000
In-kind contributions - Early Head Start	53,694	38,352	92,046
Total NFS expenses	56,611	40,435	97,046
Total Early Head Start program expenses	\$ 247,665	\$ 176,902	\$ 424,567
NFS program percentage	22.9%	22.9%	22.9%
Administrative expenses			
Personnel and fringe cost	\$ 9,828	\$ 7,020	\$ 16,848
Facilities cost	-	-	-
OTPS	4,759	3,400	8,159
Indirect cost	-	-	-
NFS expenses	-	-	-
Total administrative expenses	14,587	10,420	25,007
Total Early Head Start program expenses	247,665	176,902	424,567
Administrative expense percentage	5.9%	5.9%	5.9%
Special reporting:			
CACFP funded expenses	\$ 7,489	\$ 5,349	\$ 12,838

Bloomingdale Family Program, Inc.

Schedule of Non-Federal Share Expenses by Program Year – Head Start Year Ended June 30, 2018

Category	HS UPK			DOE HS UPK Enhancement		
	Program Year 04	Program Year 05	Total	Program Year 04	Program Year 05	Total
	7/1/17-1/31/18	2/1/18-6/30/18		7/1/17-1/31/18	2/1/18-6/30/18	
Personnel and fringe cost						
Salaries	\$ 131,640	\$ 94,028	\$ 225,668	\$ 11,161	\$ 7,971	\$ 19,132
FICA	10,184	7,275	17,459	1,794	1,281	3,075
Unemployment insurance	751	537	1,288	16	11	27
Pension	-	-	-	-	-	-
Welfare fund	-	-	-	-	-	-
Health insurance	-	-	-	-	-	-
Worker's compensation	-	-	-	-	-	-
Substitute staff	-	-	-	7,783	5,559	13,342
Total personnel and fringe cost	142,575	101,840	244,415	20,754	14,822	35,576
Facilities cost						
Rent (delegate agency administered costs)	23,099	16,499	39,598	-	-	-
Property taxes	-	-	-	-	-	-
Water/sewer	-	-	-	-	-	-
Utilities (delegate agency administered costs)	3,976	2,840	6,816	-	-	-
Insurance	-	-	-	-	-	-
Telecommunications	2,478	1,770	4,248	-	-	-
Maintenance and repairs	5,373	3,838	9,211	-	-	-
Other facilities cost	-	-	-	-	-	-
Total facilities cost	34,926	24,947	59,873	-	-	-
Other than personnel services (OTPS)						
Supplies	8,083	5,772	13,855	-	-	-
Equipment over \$3,000	-	-	-	-	-	-
Training	55	39	94	5,203	3,716	8,919
Parent services/family involvement	-	-	-	-	-	-
Programmatic consultants	-	-	-	4,409	3,149	7,558
Administrative consultants	2,889	2,064	4,953	-	-	-
Transportation	-	-	-	-	-	-
Audit	2,526	1,805	4,331	-	-	-
Food (not funded by CACFP)	-	-	-	-	-	-
Other OTPS	-	-	-	-	-	-
Total OTPS	13,553	9,680	23,233	9,612	6,865	16,477
Indirect cost	-	-	-	-	-	-
Total expenses	\$ 191,054	\$ 136,467	\$ 327,521	\$ 30,366	\$ 21,687	\$ 52,053
Breakdown by funding source:						
State	\$ -	\$ -	\$ -	\$ 30,366	\$ 21,687	\$ 52,053
City	191,054	136,467	327,521	-	-	-
Private/third-party	-	-	-	-	-	-
Delegate agency	-	-	-	-	-	-
Total	\$ 191,054	\$ 136,467	\$ 327,521	\$ 30,366	\$ 21,687	\$ 52,053

Year Ended June 30, 2018

[illegible]

Bloomingtondale Family Program, Inc.
Schedule of Non-Federal Share Expenses by Program Year – Early Head Start
Year Ended June 30, 2018

Category	Cash Contributions - Early Head Start		
	Program	Program	Total
	Year 04 7/1/17-1/31/18	Year 05 2/1/18-6/30/18	
Personnel and fringe cost			
Salaries	\$ -	\$ -	\$ -
FICA	-	-	-
Unemployment insurance	-	-	-
Pension	-	-	-
Welfare fund	-	-	-
Health insurance	-	-	-
Worker's compensation	-	-	-
Substitute staff	-	-	-
Total personnel and fringe cost	-	-	-
Facilities cost			
Rent (delegate agency administered costs)	-	-	-
Property taxes	-	-	-
Water/sewer	-	-	-
Utilities (delegate agency administered costs)	-	-	-
Insurance	-	-	-
Telecommunications	-	-	-
Maintenance and repairs	-	-	-
Other facilities cost	-	-	-
Total facilities cost	-	-	-
Other than personnel services (OTPS)			
Supplies	2,917	2,083	5,000
Equipment over \$3,000	-	-	-
Training	-	-	-
Parent services/family involvement	-	-	-
Programmatic consultants	-	-	-
Administrative consultants	-	-	-
Transportation	-	-	-
Audit	-	-	-
Food (not funded by CACFP)	-	-	-
Other OTPS	-	-	-
Total OTPS	2,917	2,083	5,000
Indirect cost	-	-	-
Total expenses	\$ 2,917	\$ 2,083	\$ 5,000
Breakdown by funding source:			
State	\$ -	\$ -	\$ -
City	2,917	2,083	5,000
Private/third-party	-	-	-
Delegate agency	-	-	-
Total	\$ 2,917	\$ 2,083	\$ 5,000

Bloomington Family Program, Inc.

**Schedule of Non-Federal Share Expenses by Program Year – Early Head Start
(Continued)**

Year Ended June 30, 2018

[illegible]

Bloomington Family Program, Inc.
Schedule of Equipment Inventory
June 30, 2018

Description	Quantity	Serial Number	Date Purchased	Cost
Current year purchases				
Playground	1		11/17/17	<u>\$ 131,930</u>
Total	1			<u>131,930</u>
Prior year inventory				
Hot water pump	1		03/09/17	5,350
Electric wall heaters	3		11/08/16	<u>2,980</u>
2017 equipment inventory	4			<u>8,330</u>
Secondary hot water loop system	1		02/20/15	15,050
Emergency combo lights	6		12/16/14	4,950
Heating system	1		11/13/14	14,700
Fire rated classroom doors	6		11/30/14	<u>16,480</u>
2015 equipment inventory	14			<u>51,180</u>
Champion dishwasher	1		05/05/14	4,932
Champion dishwasher	1		05/05/14	<u>10,756</u>
2014 equipment inventory	2			<u>15,688</u>
Total equipment inventory				<u><u>\$ 207,128</u></u>

Bloomington Family Program, Inc.
Schedule of Quantitative Program Results
Year Ended June 30, 2018

Enrollment

1	Contracted slots per site	
a)	Bloomington Family Program Project Hope	\$ 60
b)	Bloomington Family Program - Main	19
c)	Bloomington Family Program Project Growth	40
d)	Bloomington Family Program Project Hope - EHS	<u>16</u>
	Total	<u>135</u>
2	Number of classrooms per site	
a)	Bloomington Family Program Project Hope	4
b)	Bloomington Family Program - Main	1
c)	Bloomington Family Program Project Growth	3
d)	Bloomington Family Program Project Hope - EHS	<u>2</u>
	Total	<u>10</u>
3	Number of children enrolled by site	
a)	Bloomington Family Program Project Hope	52
b)	Bloomington Family Program - Main	11
c)	Bloomington Family Program Project Growth	26
d)	Bloomington Family Program Project Hope - EHS	<u>16</u>
	Total	<u>105</u>
4	Number of children in attendance by site	
a)	Bloomington Family Program Project Hope	39
b)	Bloomington Family Program - Main	7
c)	Bloomington Family Program Project Growth	19
d)	Bloomington Family Program Project Hope - EHS	<u>13</u>
	Total	<u>78</u>

Bloomingtondale Family Program, Inc.
Schedule of Quantitative Program Results (Continued)
Year Ended June 30, 2018

Enrollment (continued)

5 The average attendance for contract by site (#4 divided by #3)	
a) Bloomingtondale Family Program Project Hope	75%
b) Bloomingtondale Family Program - Main	64%
c) Bloomingtondale Family Program Project Growth	73%
d) Bloomingtondale Family Program Project Hope - EHS	81%
	<hr/>
Total average	100%
	<hr/> <hr/>

Cost

1 Total expense for the contract. (total EL expense in Schedule 1-A)	\$ 2,767,658
	<hr/>
2 Total expense by site	
a) Bloomingtondale Family Program Project Hope	\$ 1,070,214
b) Bloomingtondale Family Program - Main	648,127
c) Bloomingtondale Family Program Project Growth	718,469
d) Bloomingtondale Family Program Project Hope - EHS	330,848
	<hr/>
Total	\$ 2,767,658
	<hr/> <hr/>
3 Average cost slots (total expenses/total attendance by sites)	\$ 35,483
	<hr/>
4 Average cost per site (total cost per site/attendance by site)	
a) Bloomingtondale Family Program Project Hope	\$ 27,441
b) Bloomingtondale Family Program - Main	92,590
c) Bloomingtondale Family Program Project Growth	37,814
d) Bloomingtondale Family Program Project Hope - EHS	25,450
	<hr/>
Total	\$ 183,295
	<hr/> <hr/>

Bloomingtondale Family Program, Inc.
Schedule of Due To or Due From ACS
Year Ended June 30, 2018

Due To or Due From ACS at 6/30/2017		\$ 31,805
Cash received/advances from ACS		2,554,600
Plus other funds collected:		
Parent fees		34,852
Other revenue (disability, interest, etc.)		228,184
		<u>2,817,636</u>
Less claimable expenditures:		
Expenditures	\$ (2,946,940)	
Less: accrued vacation	6,994	
Less: FICA - accrued vacation	-	
Less: questioned costs	<u>-</u>	<u>(2,939,946)</u>
Due To or Due From ACS at 6/30/2018		<u><u>\$ (90,505)</u></u>

Bloomington Family Program, Inc.
Schedule of Accrued Vacation
Year Ended June 30, 2018

Schedule of Unused Earned Vacation and Sick Leave charged to ACS Funded Programs:

Payroll Date	Employee # or Position	Accrued Vacation	FICA - Accrued Vacation	Total as of 6/30/2018
6/30/2018	Cook(s)	\$ 930	\$ 71	\$ 1,001
6/30/2018	Teacher(s)	2,253	172	2,425
6/30/2018	Disability Services	2,026	155	2,181
6/30/2018	Admin Assistant	716	55	771
6/30/2018	Family Worker	572	44	616
Total Accrued Vacation and FICA - Accrued Vacation				<u>\$ 6,994</u>

Bloomington Family Program, Inc.
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Pass Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services				
Administration for Children and Families				
Head Start	93.600			
Passed through the City of New York				
Administration for Children's Services		806	\$ -	\$ 1,612,856
Total U.S. Department of Health and Human Services			-	1,612,856
U.S. Department of Agriculture				
Child and Adult Care Food Program (CACFP)	10.558			
Pass-through program from New York State				
Department of Health		3456	-	93,723
Total U.S. Department of Agriculture			-	93,723
Total expenditures of federal awards			\$ -	\$ 1,706,579

Bloomingtondale Family Program, Inc.
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Notes to Schedule

1. The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Bloomingtondale under programs of the federal government for the year ended June 30, 2018. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Bloomingtondale, it is not intended to and does not present the financial position, changes in net assets or cash flows of Bloomingtondale.
2. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Bloomingtondale has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.
3. There were no federal loan programs administered by Bloomingtondale during the year ended June 30, 2018.

**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

Independent Auditor's Report

Board of Directors
Bloomingdale Family Program, Inc.
New York, New York

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Bloomingdale Family Program, Inc., which comprise the statements of financial position as of June 30, 2018, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 23, 2019, which contained a reference to prior year auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Bloomingdale Family Program, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bloomingdale Family Program, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Bloomingdale Family Program, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2018-001 and 2018-002, that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bloomingdale Family Program, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Bloomingdale Family Program, Inc.'s Response to Findings

Bloomingdale Family Program, Inc.'s response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Bloomingdale Family Program, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BKD, LLP

New York, New York
October 23, 2019

Report on Compliance for the Major Federal Program and Report on Internal Control Over Compliance

Independent Auditor's Report

Board of Directors
Bloomingdale Family Program, Inc.
New York, New York

Report on Compliance for the Major Federal Program

We have audited Bloomingdale Family Program, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Bloomingdale Family Program, Inc.'s major federal program for the year ended June 30, 2018. Bloomingdale Family Program, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Bloomingdale Family Program, Inc.'s major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Bloomingdale Family Program, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of Bloomingdale Family Program, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Bloomingdale Family Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2018.

Report on Internal Control over Compliance

Management of Bloomingdale Family Program, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Bloomingdale Family Program, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Bloomingdale Family Program, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BKD, LLP

New York, New York
October 23, 2019

Bloomingdale Family Program, Inc.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2018

Summary of Auditor's Results

Financial Statements

1. The type of report the auditor issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) was:

☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

2. The independent auditor's report on internal control over financial reporting disclosed:

Significant deficiency(ies)? ☒ Yes ☐ None reported

Material weakness(es)? ☐ Yes ☒ No

3. Noncompliance considered material to the financial statements was disclosed by the audit?

☐ Yes ☒ No

Federal Awards

4. The independent auditor's report on internal control over compliance for the major federal award program disclosed:

Significant deficiency(ies)? ☐ Yes ☒ None reported

Material weakness(es)? ☐ Yes ☒ No

5. The opinion(s) expressed in the independent auditor's report on compliance for the major federal award was:

☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

6. The audit disclosed findings required to be reported by 2 CFR 200.516(a)?

☐ Yes ☒ No

7. Bloomingdale's major program was:

Cluster/Program	CFDA Number
Head Start	93.600

Bloomingtondale Family Program, Inc.
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2018

8. The threshold used to distinguish between Type A and Type B programs was \$750,000.

9. Bloomingtondale qualified as a low-risk auditee? ☐ Yes ☒ No

Findings Required to be Reported by Government Auditing Standards

Reference Number	Findings
2018-001	<p style="text-align: center;">Account Analysis and Timely Close</p> <p>Criteria Management is responsible for preparing financial statements in accordance with GAAP.</p> <p>Condition The books and records were not analyzed in a timely manner.</p> <p>Effect Adjustments were required to be proposed during the audit.</p> <p>Cause The fiscal department did not plan effectively for the annual close.</p> <p>Recommendation Books and records should be reconciled timely and reviewed by management prior to the audit.</p> <p>Views of responsible officials and planned corrective actions Management agrees – see corrective action plan. Bloomingtondale recently hired a new controller.</p>

Bloomington Family Program, Inc.
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2018

Reference Number	Findings
2018-002	<p style="text-align: center;">Segregation of Duties</p> <p>Criteria Management is responsible for establishing and maintaining effective internal control over financial reporting.</p> <p>Condition Within the cash disbursement cycle, the finance officer and controller have responsibilities that create conflicts in internal control.</p> <p>Effect Duties in these transaction cycles are not adequately segregated to safeguard Bloomington's assets or prevent misstatements in financial reporting.</p> <p>Cause There is a lack of segregation of duties.</p> <p>Recommendation Management should implement a formal approval process over disbursements as a mitigating control including consideration of a positive pay program with the bank.</p> <p>Views of responsible officials and planned corrective actions Management agrees – see corrective action plan. Management will implement a formal approval process.</p>

Findings Required to be Reported by the Uniform Guidance

Reference Number	Findings
	No matters are reportable.

Bloomingtondale Family Program, Inc.
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2018

Reference Number	Summary of Prior Audit Findings	Status
2017-001	The books and records were not closed on a timely manner to meet the required filing deadlines. Integration of new controller was not completed with sufficient time to correct this issue in 2018.	Unresolved (see 2018-001)
2017-002	Analysis of government grant revenue and related receivables and advances were not prepared and reconciled to the financial statements in a timely manner. Integration of new controller was not completed with sufficient time to correct this issue in 2018.	Unresolved (see 2018-001)
2017-003	Some payroll transactions during the year did not go through the normal payroll process.	Implemented
2017-004	Management did not obtain and file the necessary credit card receipts.	Implemented



The Bloomingdale Family Program

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Bloomingdale Family Program, Inc.

Corrective Action Plan

June 30, 2018

Finding: 2018-001 – Account Analysis and Timely Close

Name of Contact Person and Title: Tommy Allen, Controller

Anticipated Implementation Date: 12/31/2019

The books and records will be closed on a monthly basis and reviewed by the Controller.

Finding: 2018-002 – Segregation of Duties

Name of Contact Person and Title: Tommy Allen, Controller

Anticipated Implementation Date: 12/31/2019

Management will implement a formal approval process over disbursements as a mitigating control.