

BLOOMINGDALE FAMILY PROGRAM, INC.

FINANCIAL STATEMENTS AND SINGLE AUDIT REPORTS

(With New York City Department of Education
Division of Early Childhood Education
Early Learn Program Supplemental Schedules)

For the years ended June 20, 2020
(with comparative totals for 2019)

**BLOOMINGDALE FAMILY PROGRAM, INC.
125 WEST 109TH STREET
NEW YORK, NEW YORK 10025
TEL (212) 663-4067**

FINANCIAL STATEMENTS

BUDGET PERIOD: JULY 1, 2019 TO JUNE 30, 2020

AUDIT PERIOD: - JULY 1, 2019 TO JUNE 30, 2020

STARTING DATE OF AUDIT: JANUARY 7, 2021

ENDING DATE OF AUDIT: MAY 13, 2021

**ALLAN S. JOSEPH
CERTIFIED PUBLIC ACCOUNTANTS
5 HANOVER SQUARE, SUITE 1902
NEW YORK, NY 10004**

BLOOMINGDALE FAMILY PROGRAM, INC.
FINANCIAL STATEMENTS
JUNE 30, 2020 and 2019

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Board of Directors
Bloomingdale Family Program, Inc.
125 West 109th Street
New York, NY 10025

Attention: Board of Directors,

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Bloomingdale Family Program, Inc. (a nonprofit organization) which comprise the consolidated statement of financial position as of 2020 and the related consolidated statements of activities, 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 consolidated 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 consolidated 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 consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud and error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated 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 reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statement.

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 consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Bloomingdale Family Program, Inc. as of June 30, 2020, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

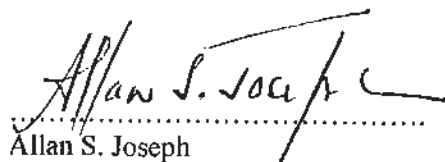
Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The schedule of functional expenses on page 16 is presented for the purpose of additional analysis and is not a required part of the consolidated financial statement. The accompanying Schedule of Expenditures of Federal Awards on page 17 as required by the Title 2 U.S. Code of federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlining accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 13, 2021, on our consideration of Bloomingdale Family Program, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is sole 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 Standard* in considering Bloomingdale Family Program, Inc.'s internal control over financial reporting and compliance.

Prior period financial statements and report on summarized comparative information

The financial statements of Bloomingdale Family Program, Inc. as of June 30, 2019 were audited by other auditors whose report, dated February 24, 2020, expresses an unqualified opinion on those financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, is consistent, in all material respects, with the audited financial statements from which it was derived.



Allan S. Joseph
Certified Public Accountants
5 Hanover Square, Suite 1902
New York, New York, 10004
May 13, 2021

BLOOMINGDALE FAMILY PROGRAM, INC.
STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR 2019)

	<u>2020</u>	<u>2019</u>
ASSETS		
CASH AND CASH EQUIVALENTS (NOTE 8)	\$ 111,716	\$ 20,639
GRANT RECEIVABLE (SCHEDULE 6)	949,292	571,146
OTHER RECEIVABLE	3,679	-
SECURITY DEPOSIT	14,039	14,039
PROPERTY and EQUIPMENT (NOTE 2)	177,975	193,610
 TOTAL CURRENT ASSETS	 <u>\$ 1,256,701.00</u>	 <u>\$ 799,434</u>
 LIABILITIES AND NET ASSETS		
LIABILITIES		
ACCOUNTS PAYABLE	\$ 72,242	\$ 37,014
ACCRUED EXPENSES	74,472	104,355
OTHER LIABILITIES	36,632	-
ABANDON PROPERTY	15,662	15,662
DEFERRED RENT	55,272	44,942
LINE OF CREDIT (NOTE 3)	-	71,585
PPP LOAN (NOTE 9)	644,600	-
DUE TO GOVERNMENT AGENCIES (NOTE 4)	541,229	541,229
 TOTAL LIABILITIES	 <u>\$ 1,440,109</u>	 <u>\$ 814,787</u>
 NET ASSETS		
WITHOUT DONOR RESTRICTIONS	(183,408)	(15,353)
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 1,256,701</u>	 <u>\$ 799,434</u>

ALLAN S. JOSEPH, CPA
THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

BLOOMINGDALE FAMILY PROGRAM, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR 2019)

SCHEDULE C

WITHOUT DONOR RESTRICTIONS				
	GOVERNMENT	NON-GOVERNMENT	2020 TOTAL	2019 TOTAL
PUBLIC SUPPORT and REVENUE:				
Government Grant	\$ 3,045,450	\$	\$ 3,045,450	\$ 3,156,739
In-Kind		582,750	582,750	528,064
Individual Contributions		115,290	115,290	35,834
Foundation Grants		317,272	317,272	420,657
Parent Fees	17,051	-	17,051	32,047
Interest Income		8	8	6
Other Income		26,455	26,455	41,939
TOTAL REVENUE	\$ 3,062,501	\$ 1,041,775	\$ 4,104,276	\$ 4,215,306
EXPENSES:				
Program Services	\$ 3,062,501	\$ -	\$ 3,062,501	\$ 3,730,339
Supporting Services				
Management and General	-	1,153,472	1,153,472	591,974
TOTAL EXPENSES	\$ 3,062,501	\$ 1,153,472	\$ 4,215,973	\$ 4,322,313
Changes in Net Assets	\$ -	\$ (111,697)	\$ (111,697)	\$ (107,007)
Net Assets (Deficit) Without Donor Restrictions, Beginning of Year	\$ -	\$ (15,353)	\$ (15,353)	\$ 91,654
Prior Period Adjustments	\$ -	\$ (56,358)	\$ (56,358)	
NET ASSETS (DEFICIT) WITHOUT DONOR RESTRICTIONS, END OF YEAR	\$ -	\$ (183,408)	\$ (183,408)	\$ (15,353)

BLOOMINGDALE FAMILY PROGRAM, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR 2019)

	<u>2020</u>	<u>2019</u>
Cash Flows from Operation Activities:		
Change in Net Assets	\$ (111,697)	\$ (107,007)
Adjustments to Prior Years Net Assets	\$ (56,358)	\$ -
Depreciation and Amortization	\$ 19,360	\$ 18,868
Change in Grants Receivable	\$ (378,146)	\$ (144,121)
Change in Other Receivable	(3,679)	-
Change in Accounts Payable	\$ 35,228	\$ (13,335)
Change in Accrued Expenses	(29,883)	59,498
Change in Other Liability	36,632	-
Change in Deferred Rent	10,330	(3,055)
Change in PPP Loan Payable	644,600	-
Change in Due to Government Agencies	-	104,720
Net Cash Provided from Operating Activities	\$ <u>166,387</u>	\$ <u>(84,432)</u>
Cash Flows from Investing Activities:	\$ <u>(3,725)</u>	\$ <u>(108,654)</u>
Cash Flows from Financing Activities:	\$ <u>(71,585)</u>	\$ <u>(1,986)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	\$ 91,077	\$ (195,072)
Cash and Cash Equivalents, Beginning of Year	20,639	215,711
Cash and Cash Equivalents, End of Year	\$ <u><u>111,716</u></u>	\$ <u><u>20,639</u></u>

BLOOMINGDALE FAMILY PROGRAM, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1: Nature of Operations and Summary of Significant Accounting Policies

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 service 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 acquisitions over \$1,000 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. Leasehold improvements are depreciated over the shorter of the lease term or their respective estimate 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 in less than the carrying amount of the asset, the asset cost is adjusted to the 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 impairment was recognized during the years ended June 30, 2020, and 2019.

BLOOMINGDALE FAMILY PROGRAM, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

Receivables

Receivables are recorded when services are rendered and are stated at amount billed. Receivables are presented net of allowances for doubtful accounts. Receivables are ordinarily due upon issuance of the invoice. Receivables past due more than 30 days are considered delinquent. The allowances are based on management's evaluation of collectability of the related accounts.

Allowance for Doubtful Accounts

Bad debt expense is charged if a receivable is determined to be uncollected based on periodic review by management. Factors used to determine whether an allowance should be recorded include the age of the receivable and a review of payments subsequent to year end. Management deemed no allowance necessary for the year ended June 30, 2020 and 2019.

Due to Government Agencies

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

Financial Statement Presentation

Bloomingtondale Family Program, Inc. reports information regarding its financial statements of financial position and activities according to the following net asset classifications:

Net Assets without donor restrictions: - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of BFP, Inc.

Net Assets with donor restrictions – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of BFP, Inc., or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

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.

BLOOMINGDALE FAMILY PROGRAM, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

Contributions

Contributions are provided to Bloomingdale either with or without restrictions placed on the gift by the donor. Revenues and net assets are separately reported to reflect the nature of those gifts – with or without donor restrictions. The value recorded for each contribution is recognized as follows:

Nature of the Gift	Value Recognized
<i>Conditional gifts, with or without restriction</i>	
Gifts that depend on Bloomingdale overcoming a donor-imposed barrier to be entitled to the funds	Not recognized until the gift becomes unconditional, i.e., the donor-imposed barrier is met

Nature of the Gift	Value Recognized
<i>Unconditional gifts, with or without restriction</i>	
Received at date of gift – cash and other assets	Fair Value
Received at date of gift – property,	Estimated fair value
Expected to be collected withing one-year	Net realizable value
Collected in future years	Initially reported at fair value determined using the discounted present value of estimated future cash flows technique

In addition to the amount initially recognized, revenue for unconditional gifts to be collected in future years is also recognized each year as the present -value discount is amortized using the level-yield method.

When a donor stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without and reported in the statements of activities as net assets released from restrictions. Absent explicit donor stipulations for the period of time that long-lived assets must be held, expirations of restrictions for gifts of land, building, equipment and other long-lived assets are reported when those assets are placed in service

Gifts and investment income having donor stipulations which are satisfied in the period the gift is received are recorded as revenue and net assets without donor restrictions.

Conditional contributions having donor stipulations which are satisfied in the period the gift is received are recorded as revenue and net assets without donor restrictions.

BLOOMINGDALE FAMILY PROGRAM, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

In-Kind Contributions

In addition to receiving cash contributions, Bloomingdale receives in-kind contributions of reduced rent from various donors. It is the policy of Bloomingdale to record the estimated fair value of certain in-kind donations as an expense in its financial statements, and similarly increased contribution revenue by a like amount. For the years ended June 30, 2020 and 2019, \$582,750 and \$528,064 respectively, was received in in-kind contributions.

Rent Expense

All operation leases are reflected on the straight-line basis. Deferred rent has been recorded for the difference between the fixed payment and the rent expense.

Income Taxes

Bloomingdale is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and a similar provision of state law. However, Bloomingdale files tax return in the U.S Federal Jurisdiction.

Functional Allocation of Expenses

The cost of supporting the various programs and other activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Certain costs have been allocated among the program, management and general and fundraising categories based on estimates of time and effort and other methods.

Reclassifications

Certain reclassifications have been made to the 2019 financial statements to conform to the 2020 financial statement presentation. These reclassifications had no effect on the change in net assets.

NOTE 2: Property and Equipment

Property and equipment at June 30, 2020 and 2019 consists of:

	<u>2020</u>		<u>2019</u>
Leasehold improvement	\$ 200,865	\$	197,140
Furniture and equipment	<u>54,142</u>		<u>54,142</u>
	255,007		251,282
Less accumulated depreciation and amortization	<u>(77,032)</u>		<u>(57,672)</u>
	<u>\$ 177,975</u>	\$	<u>193,610</u>

BLOOMINGDALE FAMILY PROGRAM, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3: Line of Credit

Bloomingtondale has a line of credit for \$100,000 with Citibank, N.A. The outstanding balances on the line of credit bear interest at Prime plus 5.25 percent, which was 10.75 percent and 10.25 percent at June 30, 2020 and 2019, respectively. The balance was \$0 and \$71,585 at June 30, 2020 and 2019, respectively. The line of credit is collateralized by all the assets of Bloomingtondale. Interest expense on the line of credit was \$8,052 and \$8,232 in 2020 and 2019, respectively.

NOTE 4: Due to Government Agencies

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

	<u>2020</u>	<u>2019</u>
FY 2009 disallowance	\$ 107,898	\$ 107,898
FY 02 disallowance	18,106	18,106
Equipment disallowance	194,512	194,512
FY 2013-2017 disallowance	<u>220,713</u>	<u>220,713</u>
	<u>\$ 541,229</u>	<u>\$ 541,229</u>

Bloomingtondale Family Program was able to resolve \$212,618 of the above amounts with NYC-ACS subsequent to 6/30/2020.

NOTE 5: Pension Plan

Bloomingtondale established a Section 403(b) retirement plan covering all eligible employees. Pension expense for the years ended June 30, 2020 and 2019 was \$130,617 and \$137,562 respectively.

NOTE 6: Lease Commitments

Bloomingtondale 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. following amounts:

Bloomingtondale entered into a noncancelable operating lease agreement for classroom space on 107th street that expired in December 2019 and is currently paying on a month-to-month basis. Monthly rental payments were subject to annual increases.

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

BLOOMINGDALE FAMILY PROGRAM, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6: Lease Commitments (continued)

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:

2021	\$	145,335
2022		118,795
2023		122,358
2024		126,029
Thereafter		<u>194,788</u>
Total	\$	<u>707,305</u>

Bloomington lease office equipment under a noncancelable operating lease agreement which expires in November 2022

The minimum annual payments are as follows:

2021	\$	10,344
2022		10,344
2023		<u>4,310</u>
Total	\$	<u>20,688</u>

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:

Grants and Contracts

Certain grants and contracts may be subject to audit by the funding sources. Such audits might result in disallowances of costs submitted for reimbursement.

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

BLOOMINGDALE FAMILY PROGRAM, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 7: Significant Estimates and Concentrations(continued)

		2020	
		Revenues	Receivables
DECE Early Learn	\$	3,012,915	\$ 949,292
Robin Hood Foundation		156,000	0

		2019	
		Revenues	Receivables
DECE Early Learn	\$	3,204,527	\$ 556,365
Robin Hood Foundation		335,000	0

NOTE 8: Liquidity and Availability

Financial assets available for general expenditure, that is without donor or other restrictions limiting their use, within one year of June 30, 2020, comprise the following:

Cash and Cash Equivalents	\$	111,716
Grants receivable		949,292
Other Receivable		3,679
Financial assets available to meet cash needs for general expenditures within one year	\$	<u>1,064,687</u>

To help manage unanticipated liquidity needs, Bloomindale has a committed line of credit in the amount of \$100,000, which it could draw upon.

Bloomindale manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. Bloomindale monitors liquidity and cash flows on an ongoing basis to ensure an appropriate amount of cash is available to meet current expenditure needs.

NOTE 9: PPP Loan Payable

During 2020, the Federal government established the Payroll Protection Program ("PPP") administered by the Small Business Administration ("SBA"), to provide relief to nonprofit and other small businesses with certain qualified expenses pursuant to the Coronavirus Aid Relief and Economic Security Act ("CARES Act"). In May 2020 BFP, Inc. obtained a \$644,600 loan from Citibank under the PPP. According to Citibank, the loan was repaid in full as of 11/30/2020.

BLOOMINGDALE FAMILY PROGRAM, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 10: Beneficial Interest in Charitable Remainder Unitrust

Bloomingtondale is a named beneficiary in a charitable remainder unitrust. The value of Bloomingtondale'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, 2020 and 2019 was \$769,000 and \$607,531, respectively. As of June 30, 2020, and 2019, Bloomingtondale was named a 90 percent and 90 percent, respectively beneficiary in the remainder interest of the trust.

NOTE 11: Change in Accounting Principle

During the year ended June 30, 2020, Bloomingtondale adopted Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. A summary of the changes is as follows

Statement of Financial Position

- The statement of financial position distinguishes 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 net 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.

This change had no impact on previously reported total change in net assets.

BLOOMINGDALE FAMILY PROGRAM, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 12: Management's Consideration of Going Concern Matters

As of June 30, 2020, Bloomingdale does not possess adequate liquid assets to pay its liabilities. This condition is a result of, and ACS closeout report received in December 2019 that required Bloomingdale to reimburse ACS for \$212,618 of prior year ACS grants.

These conditions raise substantial doubt about Bloomingdale's ability to continue as a going concern. Management responded to the closeout report and is following ACS's appeals process to contest the results of the closeout report. However, there can be no assurance that Bloomingdale will be successful in achieving its objectives.

The accompanying financial statements have been prepared assuming that Bloomingdale will continue as going concern; however, the above conditions raise substantial doubt about Bloomingdale's ability to do so. The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classifications of liabilities that may results should Bloomingdale be unable to continue as a going concern.

Follow-up on prior year Going Concern Matter

Bloomingdale was successful in achieving its objective in their appeal of the questioned costs of \$212,681 and as a result the reason for the Going Concern stated in the prior years audit would no longer exist.

NOTE 13: Future Changes in Accounting Principles

Not-for-Profit Accounting Standard for Grants and Contributions

On June 21, 2018, the Financial Accounting Standards Board (FASB) issued 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 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 Contract 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.

BLOOMINGDALE FAMILY PROGRAM, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13: Future Changes in Accounting Principles (Continued)

FASB expects that the new standard could result in more grant 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. Bloomingdale 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 not be required to recognize substantially all leases on the balance sheet as both a right-or-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 lease under existing standards. Finance lease 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, 2020, and any interim period thereafter. Bloomingdale is evaluating the impact the standard will have on the financial statements.

NOTE 14: Subsequent Events

Bloomingdale Family Program, Inc. evaluated events occurring after the date of the financial statements to consider whether or not the impact of such events needs to be reflected or disclosed in the financial statement. Such evaluation is performed through the date the financial statements are available for issuance, which is May 13, 2021. The Corporation concluded that no additional disclosures are required.

Supplementary Information

BLOOMINGDALE FAMILY PROGRAM, INC.
STATEMENT OF FUNCTIONAL EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR 2019)

	PROGRAM SERVICES			SUPPORTING SERVICES				
	CHILD CARE CENTER	FOOD PROGRAM	TOTAL PROGRAM SERVICES	MANAGEMENT and GENERAL	TOTAL SUPPORTING SERVICES	TOTAL EXPENSES 6/30/2020	TOTAL EXPENSES 6/30/2019	
EXPENDITURES:								
PERSONNEL COSTS:								
SALARIES	\$ 1,831,483	\$ 2,220	\$ 1,833,703	\$ 140,045	\$ 140,045	\$ 1,973,748	\$ 1,876,028	
EMPLOYER'S FICA	139,356	170	139,526	13,211	13,211	152,737	134,538	
WORKERS COMPENSATION	27,800	-	27,800	-	-	27,800	45,973	
UNEMPLOYMENT INSURANCE	11,288	23	11,311	414	414	11,725	15,725	
PENSION	130,618	-	130,618	-	-	130,618	137,562	
WELFARE FUND	11,223	-	11,223	-	-	11,223	3,771	
HEALTH INSURANCE	191,933	-	191,933	17,591	17,591	209,524	267,547	
SUBSTITUTES	63,527	-	63,527	-	-	63,527	144,721	
TOTAL PERSONNEL COSTS	\$ 2,407,228	\$ 2,413	\$ 2,409,641	\$ 171,261	\$ 171,261	\$ 2,580,902	\$ 2,645,865	
FACILITIES COSTS:								
RENT	\$ 883,827	\$ -	\$ 883,827	\$ 68,110	\$ 68,110	\$ 951,937	\$ 864,807	
INSURANCE	15,298	-	15,298	4,659	4,659	19,957	23,007	
TELECOMMUNICATION	43,219	-	43,219	175	175	43,394	38,287	
UTILITIES	36,620	-	36,620	4,200	4,200	40,820	46,101	
MAINTENANCE and REPAIRS	60,489	-	60,489	1,870	1,870	62,359	124,487	
OTHER FACILITIES COSTS	11,751	-	11,751	7,131	7,131	18,882	18,868	
TOTAL FACILITIES COSTS	\$ 1,051,204	\$ -	\$ 1,051,204	\$ 86,145	\$ 86,145	\$ 1,137,349	\$ 1,115,557	
OTHER THAN PERSONNEL COSTS:								
SUPPLIES	\$ 130,462	\$ -	\$ 130,462	\$ 3,693	\$ 3,693	\$ 134,155	\$ 74,229	
POSTAGE	529	-	529	-	-	529	467	
ADVERTISING	2,883	-	2,883	-	-	2,883	590	
TRAINING	28,029	-	28,029	50	50	28,079	27,402	
TRANSPORTATION	1,413	-	1,413	-	-	1,413	1,785	
FOOD	-	24,345	24,345	52,054	52,054	76,399	102,214	
NON-FOOD	-	22,828	22,828	100	100	22,928	32,174	
AUDIT FEES	22,605	-	22,605	-	-	22,605	22,880	
PARENT ACTIVITIES	2,557	-	2,557	-	-	2,557	4,305	
CONSULTANTS - PROGRAMATIC	55,776	-	55,776	-	-	55,776	245,692	
CONSULTANTS - ADMINISTRATIVE	29,484	-	29,484	114,256	114,256	143,740	38,570	
OTHER	797	-	797	5,861	5,861	6,658	10,583	
TOTAL OTFS	\$ 274,535	\$ 47,173	\$ 321,708	\$ 176,014	\$ 176,014	\$ 497,722	\$ 560,891	
TOTAL EXPENDITURES	\$ 3,732,967	\$ 49,586	\$ 3,782,553	\$ 433,420	\$ 433,420	\$ 4,215,973	\$ 4,322,313	

BLOOMINGDALE FAMILY PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Pass-through entity identifying Number	Federal Expenditures
U.S. Department of Health and Human Services:			
Pass-through NYC Administration for Children's Services: Early Learn Head Start	93.600	00E3336	1,372,132
Subtotal (CFDA # 93.600)			\$1,372,132
U.S. Department of Health and Human Services:			
Pass-through NYC Administration for Children's Services: Social Services Block Grant: Child Care Services	93.575		\$362,155
Subtotal (CFDA # 93.575)			\$362,155
U.S. Department of Health and Human Services:			
U.S. Department of Agriculture: Pass-through NYS Department of Health: Child and Adult Care Food Program	10.558	3456	49,586
Subtotal (CFDA # 10.558)			\$49,586
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$1,783,873</u>

BLOOMINGDALE FAMILY PROGRAM, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1: BASIS OF PRESENTATION:

The accompanying Schedules of Expenditures of Federal Awards includes the federal award activity of Bloomingdale Family Program, Inc. under programs of the Federal Government for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) 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 Bloomingdale Family Program, Inc. it is not intended to and does not present the financial position, change in net assets or cash flows for Bloomingdale Family Program, Inc.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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. Pass-through entity identifying numbers are presented where available.

NOTE 3: INDIRECT COST RATE:

Bloomingdale Family Program, Inc. has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4: SUBRECIPIENTS:

No amounts were provided to subrecipients.

SCHEDULE B

BLOOMINGDALE FAMILY PROGRAM, INC
STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2020
(with comparative totals for 2019)

	<u>TOTAL</u>	<u>EARLY LEARN PROGRAM</u>	<u>EARLY LEARN IN - KIND</u>	<u>FOOD PROGRAM</u>	<u>ROBIN HOOD (SPECIAL ED.)</u>	<u>GENERAL FUNDING</u>
ASSETS						
CASH AND CASH EQUIVALENTS (NOTE 8)	\$ 111,716	\$ 64,221	\$ -	\$ 107	\$ 755	\$ 46,633
GRANT RECEIVABLE (SCHEDULE 6)	949,292	949,292	-	-	-	-
OTHER RECEIVABLE	3,679	3,679	-	-	-	-
SECURITY DEPOSIT	14,039	-	-	-	-	14,039
PROPERTY and EQUIPMENT (NOTE 2)	177,975	-	-	-	-	177,975
INTER PROGRAM RECEIVABLE	942,827	-	-	-	17,943	924,884
TOTAL ASSETS	\$ 2,199,528	\$ 1,017,192	\$ -	\$ 107	\$ 18,698	\$ 1,163,531
LIABILITIES and NET ASSETS						
LIABILITIES						
ACCOUNTS PAYABLE	\$ 72,242	\$ -	\$ -	\$ -	\$ -	\$ 72,242
ACCRUED EXPENSES	74,472	74,472	-	-	-	-
OTHER LIABILITIES	36,632	-	-	-	-	36,632
ABANDON PROPERTY	15,662	-	-	-	-	15,662
DEFERRED RENT	55,272	-	-	-	-	55,272
LINE OF CREDIT (NOTE 3)	-	-	-	-	-	-
PPP LOAN (NOTE 9)	644,600	-	-	-	-	644,600
DUE TO GOVERNMENT AGENCIES (NOTE 4)	541,229	-	-	-	-	541,229
INTER PROGRAM PAYABLE	942,827	942,720	-	107	-	-
TOTAL LIABILITIES	\$ 2,382,936	\$ 1,017,192	\$ -	\$ 107	\$ -	\$ 1,365,637
NET ASSETS						
WITHOUT DONOR RESTRICTIONS	(183,408)	-	-	-	18,698	(202,106)
TOTAL LIABILITIES and NET ASSETS	\$ 2,199,528	\$ 1,017,192	\$ -	\$ 107	\$ 18,698	\$ 1,163,531

ALLAN S. JOSEPH, CPA
THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENT.

BLOOMINGDALE FAMILY PROGRAM, INC
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

REVENUE:	TOTAL	EARLY LEARN PROGRAM	EARLY LEARN IN-KIND CONTRIBUTION	FOOD PROGRAM	ROBIN HOOD	GENERAL FUNDING
Government Grant	\$ 3,045,450	\$ 2,995,864	\$ -	\$ 49,586	\$ -	\$ -
In-Kind	582,750	-	582,750	-	-	-
Individual Contributions	115,290	-	-	-	-	115,290
Corporations Contributions	-	-	-	-	-	-
Non Profit Org. Contributions	-	-	-	-	-	-
Foundation Grants	317,272	-	-	-	156,000	161,272
Parent Fees	17,051	17,051	-	-	-	-
Interest Income	8	-	-	-	-	8
Other Income	26,455	-	-	-	-	26,455
TOTAL REVENUE	\$ 4,104,276	\$ 3,012,915	\$ 582,750	\$ 49,586	\$ 156,000	\$ 303,025
EXPENDITURES:						
Personnel Cost						
Personnel	\$ 1,973,748	\$ 1,749,704	\$ -	\$ 2,220	\$ 81,779	\$ 140,045
FICA	152,737	133,100	-	170	6,256	13,211
Workers Compensation	27,800	24,866	-	-	2,934	-
Unemployment Insurance	11,725	10,667	-	23	621	414
Pension	130,618	125,675	-	-	4,943	-
Welfare fund	11,223	10,764	-	-	459	-
Health Insurance	209,524	186,545	-	-	5,388	17,591
Substitutes	63,527	63,527	-	-	-	-
Total Personnel Cost	\$ 2,580,902	\$ 2,314,848	\$ -	\$ 2,413	\$ 102,380	\$ 171,261
Facilities Cost						
Rent	\$ 951,937	\$ 301,977	\$ 581,850	\$ -	\$ -	\$ 68,110
Property Taxes	-	-	-	-	-	-
Water and sewer	-	-	-	-	-	-
Licensing and permits	-	-	-	-	-	-
Insurance	19,957	15,298	-	-	-	4,659
Custodial services	-	-	-	-	-	-
Alarm	-	-	-	-	-	-
Telecommunications	43,394	43,219	-	-	-	175
Utilities	40,820	36,620	-	-	-	4,200
Maintenance and Repairs	62,359	60,489	-	-	-	1,870
Capital expenditures and renovations	-	-	-	-	-	-
Other facilities costs	18,882	11,751	-	-	-	7,131
Total Facility Cost	\$ 1,127,349	\$ 469,354	\$ 581,850	\$ -	\$ -	\$ 86,145
Other Than Personnel Services (OTPS)						
Supplies	\$ 134,155	\$ 129,401	\$ 900	\$ -	\$ 161	\$ 3,693
Equipment over \$3,000 - Head Start	-	-	-	-	-	-
Equipment over \$5,000 - Child Care	-	-	-	-	-	-
Postage	529	529	-	-	-	-
Advertising	2,883	2,883	-	-	-	-
Instructional Field Trips	-	-	-	-	-	-
Training/Staff Development	28,079	25,994	-	-	2,035	50
Transportation	1,413	1,413	-	-	-	-
Food - CACFP	76,399	-	-	24,345	-	52,054
Non-food related cost - CACFP	22,928	-	-	22,828	-	100
Audit	22,605	22,605	-	-	-	-
Parent Services	2,557	2,557	-	-	-	-
Consultant - programmatic	55,776	23,847	-	-	31,929	-
Consultant - administrative	143,740	29,484	-	-	-	114,256
Indirect cost - Head Start	-	-	-	-	-	-
Other OTPS	6,658	-	-	-	797	5,861
Total OTPS	\$ 497,722	\$ 238,713	\$ 900	\$ 47,173	\$ 34,922	\$ 176,014
TOTAL EXPENDITURES	\$ 4,215,973	\$ 3,012,915	\$ 582,750	\$ 49,586	\$ 137,302	\$ 433,420
Revenue over/(under) Expenditures	\$ (111,697)	\$ -	\$ -	\$ -	\$ 18,698	\$ (130,395)
Net Assets 07/01/2019	(15,353)	-	-	-	-	(15,353)
Adjustments	(56,358)	-	-	-	-	(56,358)
Total Net Assets 6/30/2020	\$ (183,408)	\$ -	\$ -	\$ -	\$ 18,698	\$ (202,106)

BLOOMINGDALE FAMILY PROGRAM, INC.
STATEMENT OF REVENUES AND EXPENDITURES
DECE FUNDED - EARLY LEARN
FOR THE YEAR ENDED JUNE 30, 2020

SCHEDULE 1A

BUDGET CATEGORIES	DECE FUNDED													
	EarlyLearn													
	Headstart	Child Care	Child Care LTR	FOCN	CDMG	Head Start	Head Start UPPS	Early Head Start	Early Head Start UPPS	CTL	Functional Head Start Funding	Total EarlyLearn (A)	Variance	Qualified Cost
Revenue:														
Early Learn Revenue:	\$ 3,240,917	\$ 875,608	\$ 43,460	\$ -	\$ -	\$ 983,575	\$ 365,881	\$ 388,559	\$ -	\$ 208,262	\$ 132,461	\$ 2,995,864	\$ 215,053	\$ -
Other revenue (donations, interest, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher's Incentive Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HRSA Voucher	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CACFP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parent Fees	-	17,651	-	-	-	-	-	-	-	-	-	17,651.00	(17,651)	-
In-kind contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sponsor's contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other funding source revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 3,240,917	\$ 893,259	\$ 43,460	\$ -	\$ -	\$ 983,575	\$ 365,881	\$ 388,559	\$ -	\$ 208,262	\$ 132,461	\$ 3,012,915	\$ 228,002	\$ -
Expenditures														
Personnel cost														
Salaries	\$ 1,778,602	\$ 512,467	\$ 25,004	\$ -	\$ -	\$ 565,889	\$ 210,506	\$ 223,354	\$ -	\$ 119,821	\$ 76,210	\$ 1,733,451	\$ 45,151	\$ -
Salaries - COLA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher's Incentive	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual/Vacation	-	4,809	284	-	-	3,306	1,974	2,096	-	1,123	711	16,253	(16,253)	-
FICA	136,063	38,981	1,902	-	-	43,045	16,012	17,061	-	9,111	5,797	131,857	4,206	-
FICA - COLA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FICA - Teacher's Incentive	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FICA - Annual/Vacation	-	367	18	-	-	406	151	160	-	86	55	1,243	(1,243)	-
Workday/Compensation	54,272	7,351	359	-	-	8,114	3,020	3,207	-	1,719	1,082	24,866	9,406	-
Unemployment Insurance	4,554	3,153	154	-	-	3,442	1,295	1,376	-	737	470	10,667	(5,713)	-
Pension	178,529	37,154	1,818	-	-	41,027	15,362	16,207	-	8,687	5,525	125,675	52,664	-
Medicare Fund	44,562	3,182	155	-	-	3,514	1,307	1,388	-	744	434	10,764	33,818	-
Health Insurance	267,494	55,149	2,691	-	-	69,898	22,653	24,958	-	12,895	8,291	186,545	89,949	-
Subsidies	38,334	18,782	916	-	-	20,738	7,715	8,193	-	4,391	2,792	63,927	(25,193)	-
Total personnel cost	\$ 2,482,638	\$ 681,321	\$ 33,346	\$ -	\$ -	\$ 732,421	\$ 279,895	\$ 297,244	\$ -	\$ 159,218	\$ 101,331	\$ 2,364,848	\$ 177,982	\$ -
Facilities cost														
Rent	\$ 250,030	\$ 89,275	\$ 4,356	\$ -	\$ -	\$ 98,541	\$ 36,671	\$ 38,944	\$ -	\$ 20,874	\$ 13,276	\$ 301,977	\$ 48,962	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water and sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licensing and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	17,963	4,523	221	-	-	4,994	1,838	1,973	-	1,057	672	15,298	2,663	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Alarms	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Telecommunications	30,390	12,777	625	-	-	14,109	5,248	5,574	-	2,984	1,900	43,219	(12,829)	-
Utilities	59,834	19,826	529	-	-	11,955	4,447	4,723	-	2,531	1,610	36,620	13,438	-
Maintenance and Repairs	56,915	17,882	872	-	-	19,747	7,346	7,801	-	4,181	2,660	60,489	(3,576)	-
Capital expenditures and renovations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other facilities costs	11,926	3,424	170	-	-	3,836	1,477	1,515	-	812	517	11,251	165	-
Total facilities cost	\$ 518,189	\$ 134,727	\$ 8,770	\$ -	\$ -	\$ 135,223	\$ 56,997	\$ 60,530	\$ -	\$ 32,463	\$ 20,633	\$ 469,354	\$ 48,842	\$ -
Family Child Care Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other than personnel services (OTPS)														
Supplies	\$ 66,402	\$ 28,839	\$ 1,855	\$ -	\$ -	\$ 41,573	\$ 15,613	\$ 16,581	\$ -	\$ 8,887	\$ 5,653	\$ 129,401	\$ (62,999)	\$ -
Equipment over \$5,000 - Head Start	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment over \$5,000 - Child Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage	1,100	156	8	-	-	172	64	68	-	27	24	1,271	171	-
Advertising	4,475	111	42	-	-	941	350	372	-	199	127	2,883	1,592	-
Instructional Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training/Staff Development	6,498	7,685	375	-	-	8,486	3,157	3,352	-	1,797	1,142	25,994	(19,496)	-
Transportation	1,910	113	20	-	-	461	172	182	-	94	62	1,413	(403)	-
Food - CACFP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-food related cost - CACFP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Audit	30,781	6,643	326	-	-	7,379	2,745	2,915	-	1,363	994	22,605	8,176	-
Parent Services	3,739	756	37	-	-	835	311	330	-	177	111	2,357	1,222	-
Consultant - programmatic	1,690	7,090	344	-	-	7,785	2,804	3,076	-	1,648	1,046	23,847	(22,187)	-
Consultant - administrative	33,080	6,132	437	-	-	8,896	3,681	3,969	-	2,695	1,334	29,484	3,604	-
Indirect cost - Head Start	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other OTPS	91,295	-	-	-	-	-	-	-	-	-	-	-	91,295	-
Total OTPS	\$ 240,088	\$ 70,571	\$ 3,444	\$ -	\$ -	\$ 71,928	\$ 28,989	\$ 30,785	\$ -	\$ 16,901	\$ 10,489	\$ 228,713	\$ 1,372	\$ -
TOTAL EARLY LEARN COST	\$ 3,240,917	\$ 893,259	\$ 43,460	\$ -	\$ -	\$ 983,575	\$ 365,881	\$ 388,559	\$ -	\$ 208,262	\$ 132,461	\$ 3,012,915	\$ 228,002	\$ -
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

BLOOMINGDALE FAMILY PROGRAM, INC.
STATEMENT OF REVENUES AND EXPENDITURES
DECE FUNDED - OTHER THAN EARLY LEARN
FOR THE YEAR ENDED JUNE 30, 2020

BUDGET CATEGORIES	Other Than Early Learn							[A+B] Total DECE Funded (C)
	DOE CC UPK Enhancement	DOE HS UPK Enhancement	DOE CTL Enhancement	Health & Safety	Sandy Relief Fund	Other Funding	Total Other Than Early Learn (B)	
Revenue:								
EarlyLearn revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,995,864
Other revenue (disability, interest, etc.)	-	-	-	-	-	-	-	-
Teacher's incentive fund	-	-	-	-	-	-	-	-
HRA Voucher	-	-	-	-	-	-	-	-
CACFP	-	-	-	-	-	-	-	-
Parent Fees	-	-	-	-	-	-	-	17,051
In-kind contribution	-	-	-	-	-	-	-	-
Sponsor's contribution	-	-	-	-	-	-	-	-
Other funding source revenue	-	-	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,012,915
Expenditures								
Personnel cost								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,733,451
Salaries - COLA	-	-	-	-	-	-	-	-
Teacher's Incentive	-	-	-	-	-	-	-	-
Accrued Vacation	-	-	-	-	-	-	-	14,233
FICA	-	-	-	-	-	-	-	131,837
FICA - COLA	-	-	-	-	-	-	-	-
FICA - Teacher's Incentive	-	-	-	-	-	-	-	-
FICA - Accrued Vacation	-	-	-	-	-	-	-	1,243
Workers compensation	-	-	-	-	-	-	-	24,866
Unemployment insurance	-	-	-	-	-	-	-	10,667
Pension	-	-	-	-	-	-	-	123,675
Welfare fund	-	-	-	-	-	-	-	10,764
Health Insurance	-	-	-	-	-	-	-	186,545
Substitutes	-	-	-	-	-	-	-	63,527
Total personnel cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,304,848
Facilities cost								
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	301,977
Property Taxes	-	-	-	-	-	-	-	-
Water and sewer	-	-	-	-	-	-	-	-
Licensing and permits	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	15,298
Custodial services	-	-	-	-	-	-	-	-
Alarm	-	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-	43,219
Utilities	-	-	-	-	-	-	-	36,620
Maintenance and repairs	-	-	-	-	-	-	-	60,489
Capital expenditures and renovations	-	-	-	-	-	-	-	-
Other facilities costs	-	-	-	-	-	-	-	11,751
Total facilities cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	469,354
Family Child Care Stipend	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other than personnel services (OTPS)								
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	129,401
Equipment over \$3,000 - Head Start	-	-	-	-	-	-	-	-
Equipment over \$5,000 - Child Care	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	529
Advertising	-	-	-	-	-	-	-	2,883
Instructional Field Trips	-	-	-	-	-	-	-	-
Training/Staff Development	-	-	-	-	-	-	-	25,994
Transportation	-	-	-	-	-	-	-	1,413
Food - CACFP	-	-	-	-	-	-	-	-
Non-food related cost - CACFP	-	-	-	-	-	-	-	-
Audit	-	-	-	-	-	-	-	22,605
Parent Services	-	-	-	-	-	-	-	4,537
Consultant - programmatic	-	-	-	-	-	-	-	23,847
Consultant - administrative	-	-	-	-	-	-	-	29,484
Indirect cost - Head Start	-	-	-	-	-	-	-	-
Other OTPS	-	-	-	-	-	-	-	-
Total OTPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238,713
TOTAL EARLYLEARN COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,012,915
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

BLOOMINGDALE FAMILY PROGRAM, INC.
STATEMENT OF REVENUES AND EXPENDITURES
NON DECE FUNDED
FOR THE YEAR ENDED JUNE 30, 2020

BUDGET CATEGORIES	NOT DECE FUNDED						
	Actual						Total Non DECE Funded
	CACFP	Cash Contribution (Head Start)	In-kind Contribution (Head Start)	In-kind Contribution (Early Head Start)	Sponsor's Contribution (Other than Head Start)	Other Funding Source	
Revenue:							
EarlyLearn revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenue (disability, interest, etc.)	-	-	-	-	-	-	-
Teacher's incentive fund	-	-	-	-	-	-	-
HRA Voucher	-	-	-	-	-	-	-
CACFP	49,586	-	-	-	-	-	49,586
Parent Fees	-	-	-	-	-	-	-
In-kind contribution	-	-	463,104	119,646	-	-	582,750
Sponsor's contribution	-	-	-	-	-	-	-
Other funding source revenue¹	-	-	-	-	303,025	156,000	459,025
Total Revenue	\$ 49,586	\$ -	\$ 463,104	\$ 119,646	\$ 303,025	\$ 156,000	\$ 1,101,361
Expenditures							
Personnel cost							
Salaries	\$ 2,220	\$ -	\$ -	\$ -	\$ 140,045	\$ 81,779	\$ 224,044
Salaries - COLA	-	-	-	-	-	-	-
Teacher's Incentive	-	-	-	-	-	-	-
Accrued Vacation	-	-	-	-	-	-	-
FICA	170	-	-	-	13,211	6,256	19,637
FICA - COLA	-	-	-	-	-	-	-
FICA - Teacher's Incentive	-	-	-	-	-	-	-
FICA - Accrued Vacation	-	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	2,934	2,934
Unemployment Insurance	23	-	-	-	414	621	1,058
Pension	-	-	-	-	-	4,943	4,943
Welfare Fund	-	-	-	-	-	459	459
Health Insurance	-	-	-	-	17,591	5,388	22,979
Substitutes	-	-	-	-	-	-	-
Total personnel cost	\$ 2,413	\$ -	\$ -	\$ -	\$ 171,261	\$ 102,380	\$ 276,034
Facilities cost							
Rent	\$ -	\$ -	\$ 462,204	\$ 119,646	\$ 68,110	\$ -	\$ 649,960
Property Taxes	-	-	-	-	-	-	-
Water and sewer	-	-	-	-	-	-	-
Licensing and permits	-	-	-	-	-	-	-
Insurance	-	-	-	-	4,659	-	4,659
Custodial services	-	-	-	-	-	-	-
Alarm	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	175	-	175
Utilities	-	-	-	-	4,200	-	4,200
Maintenance and repairs	-	-	-	-	1,870	-	1,870
Capital expenditures and renovations	-	-	-	-	-	-	-
Other facilities costs	-	-	-	-	7,131	-	7,131
Total facilities cost	\$ -	\$ -	\$ 462,204	\$ 119,646	\$ 86,145	\$ -	\$ 667,995
Family Child Care Stipend	-	-	-	-	-	-	-
Other than personnel services (OTPS)							
Supplies	\$ -	\$ -	\$ 900	\$ -	\$ 3,693	\$ 161	\$ 4,754
Equipment over \$3,000 - Head Start	-	-	-	-	-	-	-
Equipment over \$5,000 - Child Care	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Instructional Field Trips	-	-	-	-	-	-	-
Training/Staff Development	-	-	-	-	50	2,035	2,085
Transportation	-	-	-	-	-	-	-
Food - CACFP	24,345	-	-	-	52,054	-	76,399
Non-food related cost - CACFP	22,828	-	-	-	100	-	22,928
Audit	-	-	-	-	-	-	-
Parent Services	-	-	-	-	-	-	-
Consultant - programmatic	-	-	-	-	-	31,929	31,929
Consultant - administrative	-	-	-	-	114,256	-	114,256
Indirect cost - Head Start	-	-	-	-	-	-	-
Other OTPS	-	-	-	-	5,861	797	6,658
Total OTPS	\$ 47,173	\$ -	\$ 900	\$ -	\$ 176,014	\$ 34,922	\$ 259,009
TOTAL EARLYLEARN COST	\$ 49,586	\$ -	\$ 463,104	\$ 119,646	\$ 433,420	\$ 137,302	\$ 1,203,058
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ (130,395)	\$ 18,698	\$ (111,697)

BLOOMINGDALE FAMILY PROGRAM, INC.
STATEMENT OF HEAD START EXPENSES BY PROGRAM YEAR
FOR THE YEAR ENDED JUNE 30, 2020

<u>Category</u>	<u>Program Year 06</u> <u>7/1/19-1/31/20</u>	<u>Program Year 07</u> <u>2/1/20-6/30/20</u>	<u>Total Head Start</u> <u>Expenses</u>
Personnel and fringe cost			
Salaries	\$ 420,817	\$ 150,378	\$ 571,195
FICA	32,012	11,439	43,451
Worker's compensation	5,981	2,137	8,118
Unemployment insurance	2,565	917	3,482
Pension	30,226	10,801	41,027
Welfare fund	2,589	925	3,514
Health insurance	44,865	16,033	60,898
Substitute staff	15,278	5,460	20,738
Total personnel and fringe cost	\$ 554,333	\$ 198,090	\$ 752,423
Facilities cost			
Rent (Delegate Agency Administered Costs)	\$ 72,628	\$ 25,953	\$ 98,581
Property taxes	-	-	-
Water/sewer	-	-	-
Licensing and permits	-	-	-
Insurance	3,679	1,315	4,994
Custodial Services	-	-	-
Alarm	-	-	-
Telecommunications	10,395	3,714	14,109
Utilities	8,808	3,147	11,955
Maintenance and Repairs	14,548	5,199	19,747
Capital expenditures and renovations	-	-	-
Other facilities cost	2,826	1,010	3,836
Total facilities cost	\$ 112,884	\$ 40,338	\$ 153,222
Other than personnel services (OTPS)			
Supplies	\$ 30,923	\$ 11,050	\$ 41,973
Equipment over \$3,000 - Head Start	-	-	-
Equipment over \$5,000 - Child Care	-	-	-
Postage	127	45	172
Advertising	693	248	941
Instructional Field Trips	-	-	-
Training/Staff Development	6,252	2,234	8,486
Transportation	340	121	461
Food - CACFP	-	-	-
Non-food related cost - CACFP	-	-	-
Audit	5,436	1,943	7,379
Parent Services	615	220	835
Consultant - programmatic	5,735	2,050	7,785
Consultant - administrative	7,291	2,605	9,896
Indirect cost - Head Start	-	-	-
Other OTPS	-	-	-
Total OTPS	\$ 57,412	\$ 20,516	\$ 77,928
Indirect cost	\$ -	\$ -	\$ -
Total Expenses	\$ 724,629	\$ 258,944	\$ 983,573
Health and Safety	-	-	-
Less: Program Income	-	-	-
Total Head Start Funded Expenses	\$ 724,629	\$ 258,944	\$ 983,573
Non-Federal Share (NFS) Expenses			
Head Start UPK	\$ 149,383	\$ 216,498	\$ 365,881
DOE HS UPK Enhancement	-	-	-
Transitional Head Start	-	132,461	132,461
Cash Contributions - Head Start	-	-	-
In-kind Contributions - Head Start	270,369	192,735	463,104
Total NFS Expenses	\$ 419,752	\$ 541,694	\$ 961,446
Total Head Start Program Expenses	\$ 1,144,381	\$ 800,638	\$ 1,945,019
NFS Program Percentage	36.7%	67.7%	49.4%
Administrative Expenses			
Personnel and fringe cost	\$ 55,433	\$ 19,809 00	\$ 75,242
Facilities cost	11,288	4,034	15,322
OTPS	5,741	2,051	7,792
Indirect cost	-	-	-
NFS expenses	4,932	103,177	108,109
Total Administrative Expenses	77,394	129,071	206,465
Total Head Start Program Expenses	1,144,381	800,638	1,945,019
Administrative Expense Percentage	6.76%	16.12%	10.62%
Special Reporting:			
CACFP Funded Expenses	\$ 28,925	\$ 20,661	\$ 49,586

BLOOMINGDALE FAMILY PROGRAM, INC.
STATEMENT OF EARLY HEAD START EXPENSES BY PROGRAM YEAR
FOR THE YEAR ENDED JUNE 30, 2020

<u>Category</u>	<u>Program Year 06</u> <u>7/1/19-1/31/20</u>	<u>Program Year 07</u> <u>2/1/20-6/30/20</u>	<u>Total Head Start</u> <u>Expenses</u>
Personnel and fringe cost			
Salaries	\$ 128,428	\$ 97,222	\$ 225,650
FICA	9,769	7,396	17,165
Worker's compensation	1,825	1,382	3,207
Unemployment insurance	783	593	1,376
Pension	9,224	6,983	16,207
Welfare fund	790	598	1,388
Health insurance	13,693	10,365	24,058
Substitute staff	4,663	3,530	8,193
Total personnel and fringe cost	\$ 167,175	\$ 128,069	\$ 295,244
Facilities cost			
Rent (Delegate Agency Administered Costs)	\$ 22,165	\$ 16,779	\$ 38,944
Property taxes	-	-	-
Water/sewer	-	-	-
Licensing and permits	-	-	-
Insurance	1,123	850	1,973
Custodial Services	-	-	-
Alarm	-	-	-
Telecommunications	3,172	2,402	5,574
Utilities	2,688	2,035	4,723
Maintenance and Repairs	4,440	3,361	7,801
Capital expenditures and renovations	-	-	-
Other facilities cost	862	653	1,515
Total facilities cost	\$ 34,450	\$ 26,080	\$ 60,530
Other than personnel services (OTPS)			
Supplies	\$ 9,437	\$ 7,144	\$ 16,581
Equipment over \$3,000 - Head Start	-	-	-
Equipment over \$5,000 - Child Care	-	-	-
Postage	39	29	68
Advertising	212	160	372
Instructional Field Trips	-	-	-
Training/Staff Development	1,908	1,444	3,352
Transportation	103	79	182
Food - CACFP	-	-	-
Non-food related cost - CACFP	-	-	-
Audit	1,659	1,256	2,915
Parent Services	188	142	330
Consultant - programmatic	1,751	1,325	3,076
Consultant - administrative	2,225	1,684	3,909
Indirect cost - Head Start	-	-	-
Other OTPS	-	-	-
Total OTPS	\$ 17,522	\$ 13,263	\$ 30,785
Indirect cost	\$ -	\$ -	\$ -
Total Expenses	\$ 221,147	\$ 167,412	\$ 388,559
Health and Safety	-	-	-
Less: Program Income	-	-	-
Total Head Start Funded Expenses	\$ 221,147	\$ 167,412	\$ 388,559
Non-Federal Share (NFS) Expenses			
Head Start UPK	\$ -	\$ -	\$ -
DOE HS UPK Enhancement	-	-	-
Transitional Head Start	-	-	-
Cash Contributions - Head Start	-	-	-
In-kind Contributions - Head Start	69,794	49,852	119,646
Total NFS Expenses	\$ 69,794	\$ 49,852	\$ 119,646
Total Head Start Program Expenses	\$ 290,941	\$ 217,264	\$ 508,205
NFS Program Percentage	24.0%	22.9%	23.5%
Administrative Expenses			
Personnel and fringe cost	\$ 16,918	\$ 12,806.00	\$ 29,724
Facilities cost	3,445	2,608	6,053
OTPS	1,752	1,327	3,079
Indirect cost	-	-	-
NFS expenses	6,979	4,986	11,965
Total Administrative Expenses	29,094	21,727	50,821
Total Head Start Program Expenses	290,941	217,264	508,205
Administrative Expense Percentage	10.00%	10.00%	10.00%
Special Reporting:			
CACFP Funded Expenses	\$ 28,925	\$ 20,661	\$ 49,586

BLOOMINGDALE FAMILY PROGRAM, INC.
STATEMENT OF NON-FEDERAL SHARE EXPENSES BY PROGRAM YEAR - HEAD START
FOR THE YEAR ENDED JUNE 30, 2028

Category	HS UPK			DOE HS UPK Enhancement			TRANSITIONAL HS			Cash Contributions - Head Start			In-kind Contributions - Early Head Start			In-kind Contributions - Head Start		
	Program Year 06	Program Year 07		Program Year 06	Program Year 07		Program Year 06	Program Year 07		Program Year 06	Program Year 07		Program Year 06	Program Year 07		Program Year 06	Program Year 07	
	7/1/19-1/31/20	2/1/20-6/30/20	Total	7/1/19-1/31/20	2/1/20-6/30/20	Total	7/1/19-1/31/20	2/1/20-6/30/20	Total	7/1/19-1/31/20	2/1/20-6/30/20	Total	7/1/19-1/31/20	2/1/20-6/30/20	Total	7/1/19-1/31/20	2/1/20-6/30/20	Total
Personnel and fringe cost																		
Salaries	\$ 122,691	\$ 89,789	\$ 212,480	\$ -	\$ -	\$ -	\$ -	\$ 76,925	\$ 76,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA	9,345	6,818	16,163	-	-	-	-	5,852	5,852	-	-	-	-	-	-	-	-	-
Worker's compensation	1,762	1,258	3,020	-	-	-	-	1,092	1,092	-	-	-	-	-	-	-	-	-
Unemployment insurance	373	922	1,295	-	-	-	-	470	470	-	-	-	-	-	-	-	-	-
Pension	8,903	6,359	15,262	-	-	-	-	5,525	5,525	-	-	-	-	-	-	-	-	-
Welfare fund	276	1,031	1,307	-	-	-	-	474	474	-	-	-	-	-	-	-	-	-
Health insurance	13,214	9,439	22,653	-	-	-	-	8,201	8,201	-	-	-	-	-	-	-	-	-
Substitute staff	4,500	3,215	7,715	-	-	-	-	2,792	2,792	-	-	-	-	-	-	-	-	-
Total personnel and fringe cost	\$ 161,064	\$ 118,831	\$ 279,895	\$ -	\$ -	\$ -	\$ -	\$ 101,331.00	\$ 101,331.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities cost																		
Rent	\$ 6,372	\$ 30,299	\$ 36,671	\$ -	\$ -	\$ -	\$ -	\$ 13,276	\$ 13,276	\$ -	\$ -	\$ -	\$ 69,794	\$ 49,852	\$ 119,646	\$ 269,619	\$ 192,585	\$ 462,204
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water and sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licensing and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	1,084	734	1,818	-	-	-	-	672	672	-	-	-	-	-	-	-	-	-
Custodial services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Alarm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Telecommunications	7,046	2,212	5,248	-	-	-	-	1,900	1,900	-	-	-	-	-	-	-	-	-
Utilities	2,767	1,680	4,447	-	-	-	-	1,610	1,610	-	-	-	-	-	-	-	-	-
Maintenance and Repairs	4,285	3,061	7,346	-	-	-	-	2,660	2,660	-	-	-	-	-	-	-	-	-
Capital expenditures and renovations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other facilities costs	858	569	1,427	-	-	-	-	517	517	-	-	-	-	-	-	-	-	-
Total facilities cost	\$ 18,402	\$ 38,595	\$ 56,997	\$ -	\$ -	\$ -	\$ -	\$ 20,635.00	\$ 20,635.00	\$ -	\$ -	\$ -	\$ 69,794	\$ 49,852	\$ 119,646	\$ 269,619	\$ 192,585	\$ 462,204
Other than personnel services (OTPS)																		
Supplies	\$ 5,502	\$ 10,111	\$ 15,613	\$ -	\$ -	\$ -	\$ -	\$ 5,653.00	\$ 5,653.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 130	\$ 900
Equipment over \$3,000 - Head Start	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment over \$3,000 - Child Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage	37	27	64	-	-	-	-	24	24.00	-	-	-	-	-	-	-	-	-
Advertising	204	146	350	-	-	-	-	127	127.00	-	-	-	-	-	-	-	-	-
Instructional Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training/Staff Development	-	3,157	3,157	-	-	-	-	1,142	1,142.00	-	-	-	-	-	-	-	-	-
Transportation	100	72	172	-	-	-	-	62	62.00	-	-	-	-	-	-	-	-	-
Food - CACFP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-food related cost - CACFP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Audit	1,601	1,144	2,745	-	-	-	-	994	994.00	-	-	-	-	-	-	-	-	-
Parent Services	181	130	311	-	-	-	-	111	111.00	-	-	-	-	-	-	-	-	-
Consultant - programmatic	-	2,896	2,896	-	-	-	-	1,048	1,048.00	-	-	-	-	-	-	-	-	-
Consultant - administrative	2,147	1,534	3,681	-	-	-	-	1,334	1,334.00	-	-	-	-	-	-	-	-	-
Indirect cost - Head Start	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other OTPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total OTPS	\$ 9,772	\$ 19,217	\$ 28,989	\$ -	\$ -	\$ -	\$ -	\$ 10,495.00	\$ 10,495.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 150	\$ 900
Indirect cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 189,238	\$ 176,643	\$ 365,881	\$ -	\$ -	\$ -	\$ -	\$ 132,461	\$ 132,461	\$ -	\$ -	\$ -	\$ 69,794	\$ 49,852	\$ 119,646	\$ 270,369	\$ 192,735	\$ 463,104
Breakdown by funding source:																		
State	\$ 189,238	\$ 176,643	\$ 365,881	\$ -	\$ -	\$ -	\$ -	\$ 132,461	\$ 132,461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private/Third-Party	-	-	-	-	-	-	-	-	-	-	-	-	69,794	49,852	119,646	270,369	192,735	463,104
Delegate Agency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 189,238	\$ 176,643	\$ 365,881	\$ -	\$ -	\$ -	\$ -	\$ 132,461	\$ 132,461	\$ -	\$ -	\$ -	\$ 69,794	\$ 49,852	\$ 119,646	\$ 270,369	\$ 192,735	\$ 463,104

SCHEDULE 4

**BLOOMINGDALE FAMILY PROGRAM, INC.
SCHEDULE OF EQUIPMENT INVENTORY
FOR THE YEAR ENDED JUNE 30, 2020**

Current Year Purchases (with total acquisition cost per unit of at least \$5,000 or above and purchased between 7/1/19 to 6/30/20):

\$ -

Prior Year Purchases (with total acquisition cost per unit of at least \$5,000 or above and purchased between 7/1/18 to 6/30/19):

Description	Quantity	Serial # or Asset Tag #	Date Purchased or Acquired	Date Sold or Disposed	Funding Source (either GP or ACQ)	Acquisition cost allocated to Child Care	Acquisition cost allocated to Head Start	Acquisition cost allocated to Sponsor	Acquisition cost allocated to Health & Safety	Acquisition cost allocated to Sandy Relief	Total Cost
Freezer	1		4/12/19		ACQ			\$ 6,241		\$ -	\$ 6,241
Under-Counter Refrigerator	1				ACQ		\$ 3,250				\$ 3,250
Security Camera	3		3/14/19		ACQ	\$ 4,639	\$ 16,831			\$ -	\$ 21,470
Door(s)	2		2/1/19		ACQ	\$ 5,393	\$ 2,100				\$ 7,493
Hot Water Heater	1		1/26/19		ACQ	\$ 5,700					\$ 5,700

Sub-Total: \$ 44,154

Prior Years Purchases (with total acquisition cost per unit of at least \$5,000 or above and purchased between 7/1/12 to 6/30/18):

Description	Quantity	Serial # or Asset Tag #	Date Purchased or Acquired	Date Sold or Disposed	Funding Source (either GP or ACQ)	Acquisition cost allocated to Child Care	Acquisition cost allocated to Head Start	Acquisition cost allocated to Sponsor	Acquisition cost allocated to Health & Safety	Acquisition cost allocated to Sandy Relief	Total Cost
Playground	1		11/17/2017		ACQ	\$ -	\$ -	\$ -	\$ 131,930	\$ -	\$ 131,930
Hot Water Pump	1		3/9/2017		ACQ		\$ 5,350	\$ -	\$ -	\$ -	\$ 5,350
Electric Heaters	3		2/1/2017		ACQ		\$ 2,980		\$ -	\$ -	\$ 2,980
Hot Water Loop System	1		2/20/2015		ACQ	\$ -	\$ 15,050		\$ -	\$ -	\$ 15,050
Emergency Combo Light	6		12/16/2014		ACQ		\$ 4,950		\$ -		\$ 4,950
Heating System	1		11/13/2014		ACQ		\$ 14,700		\$ -		\$ 14,700
Fire-Rated Classroom Door	6		11/13/2014		ACQ	\$ -	\$ 16,480		\$ -	\$ -	\$ 16,480
Dish Washer	1		5/5/2014		ACQ		\$ 4,932				\$ 4,932
Dish Washer	1		5/5/2014		ACQ	\$ -	\$ 10,756		\$ -	\$ -	\$ 10,756

Sub-Total: \$ 207,128

Grand Total: \$ 251,282

Note:

The schedule must only disclose equipment with acquisition cost per unit of at least \$5,000 or above.

GP - item which is Federally-owned property

GP - item which is Federally-owned property

ACQ - item acquired with awards funds

BLOOMINGDALE FAMILY PROGRAM, INC.
SCHEDULE OF QUANTITATIVE PROGRAM RESULTS
FOR THE YEAR ENDED JUNE 30, 2020

SCHEDULE 5

ENROLLMENT

1	Contracted slots per site	
	a) Bloomingdale Family Program- Project Hope	60
	b) Bloomingdale Family Program- Main	19
	c) Bloomingdale Family Program- Project Growth	40
	d) Bloomingdale Family Program- EHS	16
	Total	<u>135</u>
2	Number of classrooms per site	
	a) Bloomingdale Family Program- Project Hope	4
	b) Bloomingdale Family Program- Main	1
	c) Bloomingdale Family Program- Project Growth	3
	d) Bloomingdale Family Program- EHS	2
	Total	<u>10</u>
3	Number of children enrolled by site	
	a) Bloomingdale Family Program- Project Hope	58
	b) Bloomingdale Family Program- Main	17
	c) Bloomingdale Family Program- Project Growth	26
	d) Bloomingdale Family Program- EHS	23
	Total	<u>124</u>
4	Number of children in attendance by site	
	a) Bloomingdale Family Program- Project Hope	58
	b) Bloomingdale Family Program- Main	17
	c) Bloomingdale Family Program- Project Growth	26
	d) Bloomingdale Family Program- EHS	23
	Total	<u>124</u>
5	The average attendance for contract by site (#4 divided by #3)	
	a) Bloomingdale Family Program- Project Hope	100%
	b) Bloomingdale Family Program- Main	100%
	c) Bloomingdale Family Program- Project Growth	100%
	d) Bloomingdale Family Program- EHS	100%
	Total Average	<u>100%</u>

COST

1	Total expense for the contract. (Total EL expense in Schedule 1-A and Schedule 1-B)		\$	3,012,915
2	Total expense by site			
	a) Bloomingdale Family Program- Project Hope	120	\$	1,176,821
	b) Bloomingdale Family Program- Main	100	\$	564,321
	c) Bloomingdale Family Program- Project Growth	110	\$	791,421
	d) Bloomingdale Family Program- EHS	120	\$	463,588
	Total		\$	<u>2,996,151</u>
3	Average cost slots (Total expenses/Total attendance by sites)			<u>24,298</u>
4	Average cost per site/Total cost per site/Attendance by site)			
	a) Bloomingdale Family Program- Project Hope		\$	20,290
	b) Bloomingdale Family Program- Main		\$	33,195
	c) Bloomingdale Family Program- Project Growth		\$	30,439
	d) Bloomingdale Family Program- EHS		\$	20,156

SCHEDULE 6

**BLOOMINGDALE FAMILY PROGRAM, INC.
SCHEDULE OF DUE TO OR DUE FROM DECE
FOR THE YEAR ENDED JUNE 30, 2020**

Due To or (Due From DECE) at 6/30/2019	\$ (517,146)
Cash received/advances from DECE	2,546,222
Plus other funds collected:	
Parent Fees	17,051
Other revenue (disability, interest, etc.)	-
Total funds available	\$ 2,046,127
Less claimable expenditures:	
Expenditures	\$ (3,012,915)
Less: Accrued Vacation	16,253
Less: FICA - Accrued Vacation	1,243
Less: Questioned Costs	-
	<u>\$ (2,995,419)</u>
Due To or (Due From DECE) at 6/30/2020	\$ (949,292)

Note: Claimable expenditures should be reported net of Accrued Vacation, FICA - Accrued Vacation (charged to DECE Funded Programs) and Questioned Costs.

The agency subsequently received \$748,876 of the amount above from DECE.

**BLOOMINGDALE FAMILY PROGRAM, INC.
SCHEDULE OF ACCRUED VACATION
FOR THE YEAR ENDED JUNE 30, 2020**

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

<u>Payroll Date</u>	<u>Employee # or position</u>	<u>Accrued Vacation</u>	<u>Fringe Benefits</u>	<u>Total as at 6/30/2020</u>
6/30/2020	Disability Services	\$ 2,084	\$ 159	\$ 2,243
	Family Services	\$ 1,246	\$ 95	\$ 1,341
	Teacher(s)	\$ 8,473	\$ 648	\$ 9,121
	Cooks	\$ 1,273	\$ 97	\$ 1,370
	Administrative Staff	\$ 3,177	\$ 244	\$ 3,421

Total Accrued Vacation and FICA - Accrued Vacation \$ 17,496

Note: The total Accrued Vacation and FICA - Accrued Vacation charged to DECE Funded Programs must agree per the Schedule 1A - Statements of Revenues and Expenditures: DECE

SCHEDULE 8

**BLOOMINGDALE FAMILY PROGRAM, INC.
SCHEDULE OF CONSULTANTS
FOR THE YEAR ENDED JUNE 30, 2020**

<u>NAME</u>	<u>SERVICES PROVIDED</u>	<u>TYPE</u>	<u>RATE</u>	<u>AMOUNT</u>
<u>EARLY LEARN</u>				
<u>Programmatic</u>				
Cathy Finlay	Yoga Therapist	Programatic	\$100 per hour	\$ 11,950
Margarita Velasquez	Speech Therapist	Programatic	\$104 per hour	11,897
Total Programatic Consultant				<u>\$ 23,847</u>
<u>Administrative</u>				
Head Start Sponsoring Board	Membership Dues	Administrative	Annual	\$ 279
Automatic Data Processing	Payroll Processing	Administrative	Contract	26,111
HighScope/Zoom	Conference /Meeting	Administrative	Contract	3,094
Total Administrative Consultant				<u>\$ 29,484</u>
TOTAL EARLY LEARN CONSULTANTS				<u><u>\$ 53,331</u></u>
<u>ROBIN HOOD FOUNDATION</u>				
Wendy Feinstein	Disability Services Coordinator	Programatic	\$36 per hour	\$ 946
Maria Rivera	Speech Services Coordinator	Programatic	\$30 per hour	1,260
Margarita Velasquez	Speech Therapist	Programatic	\$104 per hour	26,353
Maria Matias	Childrens Escort	Programatic	\$15 per hour	1,245
Lesley Koplow	Mental Health Consultant	Programatic	\$500 Per Diem	2,000
Jodie Lee	Homework Help Tutor	Programatic	\$25 per hour	50
Jodie Lee	Homework Help Tutor	Programatic	\$25 per hour	75
TOTAL ROBIN HOOD FOUNDATION CONSULTANTS				<u><u>\$ 31,929</u></u>
<u>MANAGEMENT and GENERAL</u>				
Computerized Multi- Systems	Fund- EZ Support Services	Administrative	\$135 per hour	\$ 9740
Wendy Feinstein	Disability Services Coordinator	Administrative	\$36 per hour	3,761
Maria Rivera	Speech Services Coordinator	Programatic	\$30 per hour	1,729
Fiscal Management Associates	Services- Cintrix	Programatic	Monthly	4,375
Marcia Monroe	Yoga Therapist	Programatic	\$100 per hour	1,950
Cathy Finlay	Yoga Therapist	Programatic	\$100 per hour	1,500
Margarita Velasquez	Speech Therapist	Programatic	\$104 per hour	17,051
Food Services Group	Nutrition Consultants	Programatic	\$2,700 Bi-monthly	17,800
Philiber Research Foundation	Childrens HW Evaluations	Programatic	\$2,500 Per Diem	2,500
Arkus	Non Profit Consulting Services	Programatic	\$2,625 Per Diem	2,625
Rebecca Lown Design	Program Pitch Deck Consultant	Programatic	\$2,200 Per Diem	2,200
Maria Matias	Childrens Escort	Programatic	\$12 per hour	360
Marlene Hildago	Parent Leadership Stipend	Programatic	\$25 per hour	1,125
Kelseanne Breder	Nurse Consultant	Programatic	\$460 Per Diem	460
Lesley Koplow	Mental Health Consultant	Programatic	\$500 Per Diem	3,000
Maria Rivera	Tutor	Programatic	\$30 per hour	6,120
Sophie Bien-Aime	Tutor	Programatic	\$30 per hour	720
Annie Bien -Aime	Tutor	Programatic	\$30 per hour	720
Ronisha Robbins	Tutor	Programatic	\$30 per hour	6,300
Wendy Feinstein	Tutor	Programatic	\$30 per hour	3,300
Gina Marquez	Tutor	Programatic	\$30 per hour	5,400
Yandra Mordan	Tutor	Programatic	\$30 per hour	5,460
Narcissa Silva	Tutor	Programatic	\$30 per hour	5,580
Emily Alvarez	Tutor	Programatic	\$30 per hour	2,040
Briana	Tutor	Programatic	\$30 per hour	240
Tatiana Reyes	Tutor	Programatic	\$15 per hour	120
Cannen Garcia	Extended Day Tutor	Programatic	\$25 per day	2,200
Caridad Mere	Extended Day Tutor	Programatic	\$25 per day	75
Lucy Estevez	Extended Day Tutor	Programatic	\$25 per day	1,125
Amber Ladson	Extended Day Tutor	Programatic	\$25 per day	2,580
Jodie Lee	Extended Day Tutor	Programatic	\$25 per day	500
Flor Read	Extended Day Tutor	Programatic	\$25 per day	1,100
Anelkis Santos	Extended Day Tutor	Programatic	\$25 per day	75
Dianela Sanchez	Extended Day Tutor	Programatic	\$25 per day	425
TOTAL FOOD PROGRAM CONSULTANTS				<u><u>\$ 114,256</u></u>
TOTAL CONSULTANTS				<u><u>\$ 199,516</u></u>

**BLOOMINGDALE FAMILY PROGRAM, INC.
EXIT CONFERENCE
FOR THE YEAR ENDED JUNE 30, 2020**

EXIT CONFERENCE

The zoom exit conference was held on May 13, 2021. The following persons were in attendance.

BLOOMINGDALE FAMILY PROGRAM, INC.

Mr. George Keohane	- Board Chair
Ms. Sandra Roche	- Chair Emeritus
Ms. Molly Goldfarb	- Co-Vice Chair
Mr. Stephen Wax	- Co-Vice Chair
Mr. Michael McGee	- Treasurer
Mr. Jose Velilla	- Executive Director
Mr. Tommy Allen	- Comptroller
Mr. John Keefe	- Consultant /Advisor

ALLAN S. JOSEPH, CPA'S

Mr. Allan Joseph	- Proprietor
Mr. Clifton Hurst	- Audit Senior

Result of Conference:

The audit report and schedules were discussed. The Agency accepted the draft report as presented.

Independent Auditor's 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*.

Board of Directors
Bloomingdale Family Program, Inc.
125 West 109th Street
New York, NY 10025

Attention: Board of Directors,

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of governmental activities, the business-type activities, the aggregate discretely presented components units, each major fund, and the aggregate remaining fund information of Bloomingdale Family Program, Inc. (a nonprofit organization) as of and the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise considered Bloomingdale Family Program, Inc.'s basic financial statements, and have issued our report thereon dated May 13, 2021

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Bloomingdale Family Program, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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.

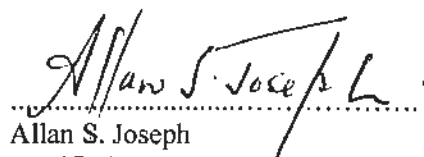
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

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 financial statements. 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*.

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 results of that testing and not to provide an opinion on the effectiveness of Bloomingdale Family Program, Inc.'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 Bloomingdale Family Program, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in dark ink, appearing to read "Allan S. Joseph", is written over a horizontal dotted line.

Allan S. Joseph
Certified Public Accountants
5 Hanover Square, Suite 1902
New York, New York, 10004
May 13, 2021

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.

Board of Directors
Bloomingdale Family Program, Inc.
125 West 109th Street
New York, NY 10025

Attention: Board of Directors,

Report on Compliance for Each 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 each of Bloomingdale Family Program, Inc.'s major federal programs for the year ended June 30, 2020. Bloomingdale Family Program, Inc.'s major federal programs are identified in the summary of auditors' 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 programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Bloomingdale Family Program, Inc.'s major federal programs 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 each 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 each of its major federal programs for the year ended June 30, 2020.

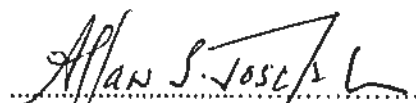
Report on Internal Control over Compliance

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 requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each 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 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 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 over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the 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.



Allan S. Joseph
Certified Public Accountants
5 Hanover Square, Suite 1902
New York, New York, 10004
May 13, 2021

**BLOOMINGDALE FAMILY PROGRAM, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

Section I: Summary Of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

INTERNAL CONTROL OVER FINANCIAL REPORTING:

Material weakness (es) identified? No

Significant Deficiency (ies) identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal Control over Major Programs:

Material weakness (es) identified? No

Significant Deficiency (ies) identified? None reported

Type of auditor's report issued on compliance for Major Programs: Unqualified

Any audit findings disclosed that are required to be reported
in accordance with 2 CFR 200.516 (a)? No

IDENTIFICATION OF MAJOR PROGRAMS:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.600	Head Start Program
93.575	Child Care and Development Block Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.

Auditee qualified as a low-risk Auditee? Yes

**BLOOMINGDALE FAMILY PROGRAM, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

Section II – Financial Statement Findings

No matters were reported

Section III – Federal Awards and Questioned Costs

No matters were reported

BLOOMINGDALE FAMILY PROGRAM, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

There were no prior audit findings and questioned cost