

Kingsbridge Heights Community Center, Inc.

Financial Statements, Supplementary
Schedule of Expenditures of Federal
Awards and Supplemental Material
Year Ended June 30, 2014

**Kingsbridge Heights Community
Center, Inc.**

Financial Statements, Supplementary
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Awards and Supplemental Material
Year Ended June 30, 2014

Kingsbridge Heights Community Center, Inc.

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Kingsbridge Heights Community Center, Inc.

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Independent Auditor's Report

To the Board of Directors
Kingsbridge Heights Community Center, Inc.
Bronx, New York

Report on the Financial Statements

We have audited the accompanying financial statements of Kingsbridge Heights Community Center, Inc. ("KHCC"), which comprise the statement of financial position as of June 30, 2014, 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 audit 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 KHCC as of June 30, 2014, 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.

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Report on Summarized Comparative Information

We have previously audited Kingsbridge Heights Community Center, Inc.'s 2013 financial statements and our report, dated March 4, 2014, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplemental statements of revenue and expenditures - budgeted and actual, schedule of head start expenditures, schedules of salaries, schedules of fringe benefits, schedules of fixed asset inventory, schedules of question costs, schedules of quantitative program results and schedule of pension contributions to the cultural institutions retirement system are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is 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 have also issued our report dated June 29, 2015 on our consideration of KHCC'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 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 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 KHCC's internal control over financial reporting and compliance.

BDO USA, LLP

June 29, 2015

Kingsbridge Heights Community Center, Inc.

Statement of Financial Position (with comparative totals for 2013)

<i>June 30,</i>	2014	2013
Assets		
Current:		
Cash and cash equivalents (Note 2)	\$ 59,573	\$ 177,399
Accounts receivable (Note 2)	766,903	633,456
Contributions receivable, net (Notes 2 and 3)	2,222,354	2,223,709
Prepaid expenses	36,880	11,966
Total Current Assets	3,085,710	3,046,530
Fixed Assets, Net (Notes 2 and 4)	1,051,609	1,106,602
	\$4,137,319	\$4,153,132
Liabilities and Net Assets		
Current Liabilities:		
Accounts payable and accrued expenses	\$ 659,814	\$ 404,098
Accrued payroll and payroll related liabilities	398,827	309,907
Deferred revenue (Note 2)	25,451	42,950
Due to government agency	3,606	117,501
Notes payable, current portion (Note 8)	42,169	39,891
Total Current Liabilities	1,129,867	914,347
Notes Payable, Net of Current Portion (Note 8)	354,858	397,021
Total Liabilities	1,484,725	1,311,368
Commitments and Contingencies (Notes 2, 8, 9 and 10)		
Net Assets (Notes 2 and 6):		
Unrestricted	354,260	756,764
Temporarily restricted	2,298,334	2,085,000
Total Net Assets	2,652,594	2,841,764
	\$4,137,319	\$4,153,132

See accompanying notes to financial statements.

Kingsbridge Heights Community Center, Inc.

Statement of Activities (with comparative totals for 2013)

Year ended June 30,

	Unrestricted	Temporarily Restricted	2014 Total	2013 Total
Revenue and Other Support:				
Government grants	\$7,217,114	\$ -	\$7,217,114	\$6,053,167
Private grants and contributions	16,606	593,028	609,634	2,456,783
Program fees	451,997	-	451,997	358,423
Medicaid revenue	276,086	-	276,086	213,265
In-kind donation (Note 5)	526,483	-	526,483	526,483
Other income	180,456	-	180,456	118,997
Net assets released from restrictions (Note 7)	379,694	(379,694)	-	-
Total Revenue and Other Support	9,048,436	213,334	9,261,770	9,727,118
Expenses:				
Program services:				
Early Headstart	1,686,382	-	1,686,382	1,702,183
Administration for Children's Services				
Headstart	179,648	-	179,648	340,533
Administration for Children Services				
Early Learn	2,750,720	-	2,750,720	1,547,807
Parent and Child Preventive Services	1,347,827	-	1,347,827	1,235,736
Crime Victims Board	205,568	-	205,568	216,776
Office for People With Developmental Disabilities	268,387	-	268,387	222,739
Universal Pre-Kindergarten Services	1,675	-	1,675	1,668
Child Sexual Abuse Treatment and Prevention	132,074	-	132,074	141,785
Department of Youth and Community Development	144,880	-	144,880	135,616
Summer Camp	63,011	-	63,011	61,674
OCFS-TANF	-	-	-	245,884
CACFP	733,208	-	733,208	375,130
Other programs	765,208	-	765,208	666,639
Total Program Services	8,278,588	-	8,278,588	6,894,170
Supporting services:				
Management and general	1,013,221	-	1,013,221	942,874
Fundraising	225,856	-	225,856	158,138
Total Supporting Services	1,239,077	-	1,239,077	1,101,012
Total Expenses	9,517,665	-	9,517,665	7,995,182
Change in Net Assets Before Net (Loss) Income From Special Events	(469,229)	213,334	(255,895)	1,731,936
Net (Loss) Income From Special Events:				
Special events:				
Gross receipts	84,789	-	84,789	83,200
Less: Direct costs to donors	(18,064)	-	(18,064)	(37,422)
Net Income From Special Events	66,725	-	66,725	45,778
Change in Net Assets	(402,504)	213,334	(189,170)	1,777,714
Net Assets, Beginning of Year	756,764	2,085,000	2,841,764	1,064,050
Net Assets, End of Year	\$ 354,260	\$2,298,334	\$2,652,594	\$2,841,764

See accompanying notes to financial statements.

Kingsbridge Heights Community Center, Inc.

Statement of Functional Expenses
(with comparative totals for 2013)

Year ended June 30,

	Program Services											Supporting Services			2014 Total	2013 Total		
	Early Headstart	Administra- tion for Children's Services Headstart	Administra- tion for Children's Services Early Learn	Parent and Child Preventive Services	Crime Victims Board	Office for People with Develop- mental Disabilities	Universal Pre- Kinder- garten Services	Child Sexual Abuse Treatment and Prevention	Department of Youth and Community Developme nt	Summer Camp	CACFP	Other Programs	Total Program Services	Management and General			Fund- raising	Total Supporting Services
Expenses:																		
Personnel costs	\$1,135,874	\$ 18,583	\$1,430,657	\$1,100,146	\$193,032	\$256,715	\$ -	\$ 92,339	\$143,376	\$35,377	\$ 90,117	\$461,333	\$4,957,549	\$ 743,590	\$182,166	\$ 925,756	\$5,883,305	\$4,969,485
Food, clothing and other purchased material	41,070	-	150,218	6,193	4,208	1,228	-	1,392	1,000	9,831	166,206	25,025	406,371	41,793	8,664	50,457	456,828	297,288
Facility related expense (Note 5)	36,503	150,322	87,400	190,405	4,796	3,715	-	25,334	-	439	750	228,278	727,942	1,404	15,637	17,041	744,983	691,772
Support and other purchased services	401,005	8	1,080,908	45,708	3,532	6,938	7	8,016	-	17,364	475,547	46,209	2,085,242	209,781	19,389	229,170	2,314,412	1,920,193
Depreciation and Amortization	71,930	10,735	1,537	5,375	-	(209)	1,668	4,993	504	-	588	4,363	101,484	16,653	-	16,653	118,137	116,444
Total	\$1,686,382	\$179,648	\$2,750,720	\$1,347,827	\$205,568	\$268,387	\$1,675	\$132,074	\$144,880	\$63,011	\$733,208	\$765,208	\$8,278,588	\$1,013,221	\$225,856	\$1,239,077	\$9,517,665	\$7,995,182

See accompanying notes to financial statements.

Kingsbridge Heights Community Center, Inc.

Statement of Cash Flows (with comparative totals for 2013)

<i>Year ended June 30,</i>	2014	2013
Cash Flows From Operating Activities:		
Change in net assets	\$(189,170)	\$ 1,777,714
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation and amortization	118,137	116,444
(Increase) decrease in:		
Accounts receivable	(133,447)	(173,333)
Contributions receivable	1,355	(1,870,038)
Prepaid expenses	(24,914)	10,001
Increase (decrease) in:		
Accounts payable and accrued expenses	255,716	194,333
Accrued payroll and payroll related liabilities	88,920	7,486
Deferred compensation	-	(45,000)
Deferred revenue	(17,499)	5,084
Due to governmental agency	(113,895)	113,895
Net Cash (Used In) Provided By Operating Activities	(14,797)	136,586
Cash Flows From Investing Activities:		
Purchase of fixed assets	(63,144)	(27,309)
Cash Flows From Financing Activities:		
Repayment of short-term loans	(39,885)	(37,730)
Net (Decrease) Increase in Cash and Cash Equivalents	(117,826)	71,547
Cash and Cash Equivalents, Beginning of Year	177,399	105,852
Cash and Cash Equivalents, End of Year	\$ 59,573	\$ 177,399
Supplemental Disclosure of Cash Flow Information:		
Cash paid for interest	\$ 25,048	\$ 27,174

See accompanying notes to financial statements.

Kingsbridge Heights Community Center, Inc.

Notes to Financial Statements

1. Nature of Organization

Kingsbridge Heights Community Center, Inc. ("KHCC") was organized as a New York State not-for-profit corporation to provide a community-based and directed social service center in the Kingsbridge section of the Bronx, City of New York, that will promote and improve the economic and social welfare, and increase the accessibility of social services to the community.

2. Summary of Significant Accounting Policies

(a) Basis of Presentation

The financial statements have been prepared on an accrual basis. In the statement of financial position, assets are presented in order of liquidity or conversion to cash and liabilities are reflected in order of their maturity resulting in the use of cash, respectively.

(b) Financial Statement Presentation

The classification of KHCC's net assets and its support, revenue and expenses is based on the existence or absence of donor-imposed restrictions. It requires that the amounts for each of three classes of net assets, permanently restricted, temporarily restricted, and unrestricted, be displayed in a statement of financial position and that the amounts of change in each of those classes of net assets be displayed in a statement of activities.

These classes are defined as follows:

Permanently Restricted - Net assets resulting from contributions and other inflows of assets whose use by KHCC is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of KHCC.

Temporarily Restricted - Net assets resulting from contributions and other inflows of assets whose use by KHCC is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of KHCC pursuant to those stipulations.

Unrestricted - The part of net assets that is neither permanently nor temporarily restricted by donor-imposed stipulations.

(c) Cash and Cash Equivalents

KHCC considers all highly liquid instruments with original maturities of three months or less to be cash and cash equivalents.

(d) Fixed Assets

Expenditures in excess of \$1,000 which enhance the value of fixed assets are capitalized. Fixed assets are stated at cost or, if donated, at fair market value at date of the gift. Fixed assets acquired under the terms of grant provisions, title to which reverts to the grantor at the termination of the contract, are recorded as an asset in the unrestricted fund.

Kingsbridge Heights Community Center, Inc.

Notes to Financial Statements

Depreciation is computed over the estimated useful lives of the assets by the straight-line method for financial reporting purposes as follows:

Buildings and improvements	5 - 25 years
Furniture and equipment	5 - 7 years

(e) Impairment of Long-Lived Assets

Long-lived assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. If such assets are deemed to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell. There were no impairment losses for the years ended June 30, 2014.

(f) Contributions and Pledges

Contributions and unconditional promises to give are recorded as revenue when either unsolicited cash is received or when donors make a promise to give. Contributions received are classified as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. All contributions are considered to be for unrestricted use unless specifically restricted by the donor.

(g) Income Taxes

KHCC was incorporated in the State of New York and is exempt from Federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for income taxes in the accompanying financial statements. In addition, KHCC has been determined by the Internal Revenue Service (the "IRS") not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income for 2014.

Under Accounting Standards Codification ("ASC") 740, an organization must recognize the financial statement effects of a tax position taken for tax return purposes when it is more likely than not that the position will not be sustained upon examination. KHCC does not believe it has taken any material uncertain tax positions and, accordingly, it has not recorded any liability for unrecognized tax benefits. KHCC has filed for and received income tax exemptions in the jurisdictions where it is required to do so. For the year ended June 30, 2014, there was no tax provision, interest, or penalties recorded or included in the statement of activities. KHCC is subject to routine audit by a taxing authority. As of June 30, 2014, KHCC was not subject to any examination by a taxing authority. KHCC believes it is no longer subject to income tax examinations for the years prior to 2011.

(h) Revenue Recognition

KHCC receives a substantial portion of its revenue for services provided to approved clients from third-party reimbursement agencies; primarily U.S. Department of Health and Human Services ("DHHS"), NYC Administration for Children Services ("ACS"), New York State Office for People with Developmental Disabilities ("OPWDD"), NYC Department of Youth and Community Development ("DYCD"), New York State Office of Children and Family Services ("OCFS") and New York State Department of Health ("DOH").

Kingsbridge Heights Community Center, Inc.

Notes to Financial Statements

Revenue from governmental grants is recognized as the expenditures for each contract are incurred. Revenue from fees for service programs is recognized as they are earned (services are provided daily and/or monthly). All contracts or grant monies received in excess of revenue earned are recorded as deferred revenue on the statement of financial position.

Reimbursements are subject to audit and retroactive adjustment by the respective third party fiscal intermediary. Revenue from retroactive adjustments is recognized in the year the adjustments are made.

In May 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2014-09, "Revenue from Contracts with Customers", which supersedes nearly all existing revenue recognition guidance under U.S. GAAP. The core principle of ASU 2014-09 is to recognize revenues when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled for those goods or services. ASU 2014-09 defines a five-step process to achieve this core principle and, in doing so, more judgment and estimates may be required within the revenue recognition process than are required under existing U.S. GAAP.

For nonpublic entities the standard is effective for annual periods beginning after December 15, 2017, and interim periods therein, using either of the following transition methods: (i) a full retrospective approach reflecting the application of the standard in each prior reporting period with the option to elect certain practical expedients, or (ii) a retrospective approach with the cumulative effect of initially adopting ASU 2014-09 recognized at the date of adoption (which includes additional footnote disclosures). KHCC is currently evaluating the impact of the pending adoption of ASU 2014-09 on its financial statements and has not yet determined the method by which it will adopt the standard in 2017.

(i) Use of Estimates

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reporting period. Actual results could differ from those estimates.

(j) Provision for Doubtful Accounts

KHCC does not provide an allowance for doubtful accounts. Doubtful accounts are written off as they are deemed by management to be uncollectible. All accounts receivable, as stated in the financial statements, are deemed by KHCC management to be fully collectible.

(k) Comparative Financial Information

The financial statements include certain prior year summarized comparative information. Accordingly, such information should be read in conjunction with the prior year financial statements from which the summarized information was derived. With respect to the statement of activities, the prior year information is not presented by net asset class. With respect to the statement of functional expenses, the prior year expenses by expense classification are presented in total rather than by functional category. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America.

Kingsbridge Heights Community Center, Inc.

Notes to Financial Statements

(l) Concentration of Credit Risk

Financial instruments which potentially subject KHCC to concentration of credit risk consist primarily of cash and cash equivalents, in excess of FDIC insurance limits. The financial institutions have strong credit ratings and management believes that credit risk related to these accounts is minimal.

(m) Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

(n) Fair Value Measurements

KHCC has adopted ASC 820, "Fair Value Measurement". This statement defines fair value and establishes a hierarchy for inputs used in measuring fair value that maximized the use of observable inputs and minimized the use of unobservable inputs, requiring that inputs that are most observable be used when available. Observable inputs are inputs that market participants operating within the same marketplace as KHCC would use in pricing KHCC's asset or liability based on independently derived and observable market data. Unobservable inputs are inputs that can not be sourced from a broad active market in which assets or liabilities identical or similar to those of KHCC are traded. KHCC estimates the price of any assets for which there are only unobservable inputs by using assumptions that market participants that have investments in the same or similar assets would use as determined by the money managers for each investment based on the best information available in the circumstances. The input hierarchy is broken down into three levels based on the degree to which the exit price is independently observable or determinable as follows:

Level 1 - Valuation based on quoted market prices in active markets for identical assets or liabilities. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these products does not entail a significant degree of judgment. Examples include certain mutual funds and equity that are actively traded on a major exchange.

Level 2 - Observable inputs other than quoted prices included in Level 1 that are observable for the asset or liability through corroboration with market data at the measurement date. Most debt securities, preferred stocks, certain equity securities, short-term investments and derivatives are model priced using observable inputs and are classified within Level 2.

Level 3 - Valuation based on inputs that are unobservable and reflect management's best estimate of what market participants would use as fair value. Examples include limited partnerships and private equity investments, and limited liability investment companies.

3. Contributions Receivable, Net

Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the estimated future cash flow. Conditional promises to give are not included as support until such time as the conditions are substantially met.

At June 30, 2014, the realizable value of the contributions receivable is \$2,222,354. All amounts are due in one year or less.

Kingsbridge Heights Community Center, Inc.

Notes to Financial Statements

4. Fixed Assets, Net

Fixed assets, net, stated at cost, consist of the following:

<i>June 30, 2014</i>	
Land	\$ 61,500
Building and improvements	1,666,067
Furniture and equipment	850,708
Construction in progress	2,280
	<hr/> 2,580,555
Less: Accumulated depreciation and amortization	(1,528,946)
	<hr/> \$ 1,051,609

Depreciation expense for the year ended June 30, 2014 was \$118,137. The estimated cost to complete construction in progress is approximately \$2,000,000.

5. In-kind Donation

KHCC occupies some space for program and administrative services provided at no cost by the New York City Parks Department. An estimate for the fair value of this space has been recorded as revenue and corresponding expense on the statement of activities. For the year ended June 30, 2014, in-kind revenue and expense was \$526,483 and is recorded as in-kind donation and program services expense, respectively.

6. Temporarily Restricted Net Assets

Temporarily restricted net assets were available for the following purposes at June 30, 2014:

Time-restricted	\$ 150,000
College/teens	120,000
Capital grant	1,995,000
Changing futures	33,334
	<hr/> \$2,298,334

Capital Grant

In 2013, KHCC received a one-time capital grant for the construction of a new building for the Child Sexual Abuse Treatment and Prevention Program. Construction is expected to take place early in 2016.

Kingsbridge Heights Community Center, Inc.

Notes to Financial Statements

7. Net Assets Released From Restrictions

Temporarily restricted net assets that were released from donor restrictions are as follows:

Child Sexual Abuse Program	\$ 21,667
College Direction Program	325,000
Time-restricted	33,027
	<hr/>
	\$379,694

8. Notes Payable

On March 21, 2012, KHCC entered into two notes payable agreements with a financial institution for \$250,000 and \$233,698, respectively. The terms of the notes call for monthly payments including interest of \$2,722 and \$2,544, respectively. Both notes carry an interest rate of 5.49% and are due on March 21, 2017. The notes payable are secured by business assets of KHCC. Principal balances as of June 30, 2014 are \$205,314 and \$191,713.

Expected principal payments are as follows:

<i>Year ending</i>	
2015	\$ 42,169
2016	44,578
2017	310,280
	<hr/>
Total	\$397,027

9. Pension Plan

KHCC sponsors a profit-sharing plan and trust covering all employees who have attained 12 consecutive months of employment. Contributions are determined as a percentage of each eligible employee's base salary and all employees are fully vested in their contributions. Pension expense for the year ended June 30, 2014 was \$47,638.

10. Commitments and Contingencies

On September 28, 2010, KHCC entered into a license agreement with the Parks Department of the City of New York (the "Department"). Under the terms of this agreement, KHCC is entitled to operate its programs at the Kingsbridge Heights Community Center (the "Center"). Under the agreement, KHCC is responsible for the maintenance of the Center. The agreement is terminable upon twenty five days notice at the discretion of the Department or KHCC.

11. Subsequent Events

KHCC's management has performed subsequent events procedures through June 29, 2015, which is the date the financial statements were available to be issued and there were no subsequent events requiring adjustment to the financial statements.

Kingsbridge Heights Community Center, Inc.

Schedule of Expenditures of Federal Awards

Year ended June 30, 2014

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Number	Federal Expenditures
U.S. Department of Agriculture:			
Passed through New York State Department of Health: Child and Adult Care Food Program	10.558	4938	\$ 538,605
Child and Adult Care Food Program	10.558	3308	180,360
Total U.S. Department of Agriculture			718,965
U.S. Department of Education:			
Passed through Higher Education Services Corporation: College Access Challenge Grant Program	84.378A	C112268	39,359
Total U.S. Department of Education			39,359
U.S. Department of Health and Human Services:			
Passed through New York City Department of Youth and Community Development: Community Services Block Grant	93.569	810801	60,883
Passed through New York City Administration for Children's Services: Child Care and Development Block Grant - Early Learn	93.575	20131406993	1,159,050
Head Start - Early Head Start	93.600	N/A	1,830,323
Passed through New York City Administration for Children's Services: Head Start - Early Learn	93.600	20131406993	812,895
Subtotal CFDA# 93.600			2,643,218
Passed through New York City Administration for Children's Services: Social Services Block Grant	93.667	14-GP-Kings-Bx 14-FTR-Kings-Rein- Bx	283,692
Social Services Block Grant	93.667		278,297
Subtotal CFDA# 93.667			561,989
Passed through New York State Department of Health: Injury Prevention and Control Research and State and Community Based Programs	93.136	C-026614	24,200
Preventive Health and Health Services Block Grant	93.991	C-026614	3,300
Total U.S. Department of Health and Human Services			4,452,640
U.S. Department of Justice:			
Passed through New York State Crime Victims Board: Crime Victim Assistance	16.575	C-501073	168,234
Total U.S. Department of Justice			168,234
Total Expenditures of Federal Awards			\$5,379,198

See accompanying notes to schedule of expenditures of Federal awards.

Kingsbridge Heights Community Center, Inc.

Notes to Schedule of Expenditures of Federal Awards

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the Federal grant activity of KHCC under programs of the federal government for the year ended June 30, 2014. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Government and Non-Profit Organizations*. Therefore, some amounts presented in the Schedule may differ from amounts presented in the financial statements. Because the Schedule presents only a selected portion of the operations of KHCC, it is not intended to and does not present the financial position, changes in net assets, or cash flows of KHCC.

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 OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.



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*

The Board of Directors
Kingsbridge Heights Community Center, Inc.
Bronx, New York

We have audited, in accordance with the 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 Kingsbridge Heights Community Center, Inc. ("KHCC"), which comprise the statement of financial position as of June 30, 2014, 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 June 29, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered KHCC'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 KHCC's internal control. Accordingly, we do not express an opinion on the effectiveness of KHCC'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 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 KHCC'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*.

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 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.

BDO USA, LLP

June 29, 2015



Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by OMB Circular A-133

To the Board of Directors
Kingsbridge Heights Community Center, Inc.
Bronx, New York

Report on Compliance for Each Major Federal Program

We have audited Kingsbridge Heights Community Center, Inc.'s ("KHCC") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of KHCC's major federal programs for the year ended June 30, 2014. KHCC's major federal programs are 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of KHCC'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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 KHCC'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 KHCC's compliance.

Opinion on Each Major Federal Program

In our opinion, KHCC 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, 2014.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2014-001. Our opinion on each major federal program is not modified with respect to this matter.

KHCC's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. KHCC's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.



Report on Internal Control Over Compliance

Management of KHCC 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 KHCC's internal control over compliance with the types of 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 OMB Circular A-133, 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 KHCC'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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2014-001, that we consider to be a significant deficiency.

KHCC's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and/or corrective action plan. KHCC's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

BDO USA, LLP

June 29, 2015

Kingsbridge Heights Community Center, Inc.

Schedule of Findings and Questioned Costs

June 30, 2014

Section 1. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards Section

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, section .510(a)?

Yes No

Identification of major programs:

<u>[CFDA Number/Contract Number]</u>	<u>Name of Federal Program or Cluster</u>
CFDA #16.575	Crime Victim Assistance
CFDA #93.600	Head Start

Dollar threshold used to distinguish between Type A and Type B programs:

\$300,000

Auditee qualified as low-risk auditee?

Yes No

Section 2. Financial Statement Findings

There were no findings related to the financial statements which are required to be reported in accordance with generally accepted government auditing standards.

Kingsbridge Heights Community Center, Inc.

Schedule of Findings and Questioned Costs

June 30, 2014

Section 3. Federal Award Findings and Questioned Costs

Federal Programs

Internal Control over Compliance and Instances of Non-Compliance

2014-001 Reporting (Significant Deficiency)

Information on Federal Program(s)

1. CFDA #16.575 Crime Victim Assistance
2. CFDA #93.600 Head Start

Criteria - The audit package and the data collection form shall be submitted 30 days after receipt of the auditor's reports, or 9 months after the end of the fiscal year end date - whichever comes first, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

Condition - KHCC did not submit the audit package and data collection by the required deadline.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of KHCC's compliance with specified requirements.

Effect - If the audit reporting package required by the OMB Circular A-133 is not received within 9 months of an entity's fiscal year end, a hold will be placed on outstanding and future federal funds.

Cause - Due to turnaround of the management, KHCC did not provide OMB Circular A-133 audit documentation in a timely matter.

Recommendation - We recommend that KHCC ensures compliance with the reporting requirements of OMB Circular A-133.

Views of Responsible Officials and Planned Corrective Actions - In accordance with OMB Circular A-133, going forward, we ensure that we will submit the audit reporting package within 9 months of our fiscal year end.

Kingsbridge Heights Community Center, Inc.

Preventive Services Program Statement of Revenues and Expenditures - Budget and Actual Budget ID Number: 14-GP-Kings-Bx

Year ended June 30, 2014

	CAPS Approved Budget	CAPS Actual Amounts	CAPS Variance	Questioned Costs
Revenues:				
ACS	\$644,755	\$644,755	\$ -	\$ -
Family consultation fees	-	-	-	-
Other income	-	-	-	-
Total Revenues	644,755	644,755	-	-
Expenditures:				
PS expenditures:				
Salaries	417,072	417,072	-	-
Fringe benefits	91,756	91,756	-	-
Total PS Expenditures	508,828	508,828	-	-
OTPS expenditures:				
Consultants	8,085	8,085	-	-
Rent and utilities	2,164	2,164	-	-
Other OTPS	67,064	67,064	-	-
Total OTPS Expenditures	77,313	77,313	-	-
Total PS and OTPS Expenditures	586,141	586,141	-	-
Administrative overhead	58,614	58,614	-	-
Total Expenditures	644,755	644,755	-	-
Less: Questioned Costs	-	-	-	-
Total Allowable Costs	644,755	644,755	-	-
(Deficiency)/Excess of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -

Kingsbridge Heights Community Center, Inc.

Preventive Services Program Schedule of Salaries Budget ID Number: 14-GP-Kings-Bx

Year ended June 30, 2014

Title	Budgeted Salary	Salary Paid	Variance
Prog. Director	\$ 65,250	\$ 65,250	\$-
Assist. Exec. Director	48,342	48,342	-
Supervisor	19,927	19,927	-
Supervisor	19,673	19,673	-
Supervisor	1,421	1,421	-
L.C.S.W	6,252	6,252	-
MSW Case Planner	8,534	8,534	-
MSW Case Planner	43,165	43,165	-
MSW Case Planner	43,165	43,165	-
MSW Case Planner	43,165	43,165	-
Ba Case Planner	10,462	10,462	-
Ba Case Planner	37,524	37,524	-
Ba Case Planner	2,769	2,769	-
Ba Case Planner	416	416	-
Deputy Exec. Dir Clinical	5,000	5,000	-
Substance Abuse Spec.	2,100	2,100	-
Prog. Admin. Assist.	37,299	37,299	-
Computer Technician	5,000	5,000	-
Parent Aide	2,164	2,164	-
Ba Case Planner	2,769	2,769	-
Admin. Assistant	2,048	2,048	-
Ba Case Planner	2,231	2,231	-
Ba Case Planner	2,769	2,769	-
Msw Case Planner	3,339	3,339	-
Program Aide	2,288	2,288	-
	\$417,072	\$417,072	\$-

Kingsbridge Heights Community Center, Inc.

Preventive Services Program
Schedule of Fringe Benefits
Budget ID Number: 14-GP-Kings-Bx

Year ended June 30, 2014

Description	Budgeted	Actual	Actual Fringe % of PS Total Cost	Variance
FICA	\$31,906	\$31,906	7.65%	\$-
Health insurance	46,921	46,921	11.25	-
Workers' compensation insurance	2,210	2,210	.53	-
Disability insurance	1,126	1,126	.27	-
Unemployment insurance	5,422	5,422	1.30	-
Other	4,171	4,171	1.00	-
Total Fringe Benefits	\$91,756	\$91,756	22.00%	\$-

Kingsbridge Heights Community Center, Inc.

Preventive Services Program Schedule of Fixed Assets Inventory Budget ID Number: 14-GP-Kings-Bx

Year ended June 30, 2014

Description	Serial Number	Date Purchased with ACS Funds	Cost
Dell Dimension 2350 Series	9GNPW21	6/8/2003	\$ 1,132
Dell Dimension 2350 System	H9Q3V21	6/24/2003	1,158
Dell Dimension 2350 System	1BQ3V21	6/24/2003	1,158
Dell Dimension 2350 System	F9Q3V21	6/24/2003	1,158
Dell Multimedia Monitor	24876795	6/24/2003	463
HP Laser Jet 2500I Printer	CNGRC03988	6/24/2003	892
Year Ended June 30, 2003			5,961
Locking Carousel Cabinet	4D402100	5/27/2004	3,219
Year Ended June 30, 2004			3,219
Dell Dimension 3000 System	FXJP771	5/26/2005	1,080
Year Ended June 30, 2005			1,080
Dell Optiplex 170L	6ZNR91	3/28/2006	1,100
Dell Optiplex 170L	2ZNR91	3/28/2006	1,100
Dell Optiplex 170L	7ZNR91	3/28/2006	1,100
Dell Optiplex 170L	CZNR91	3/28/2006	1,100
Dell Optiplex 170L	4ZNR91	3/28/2006	1,100
Dell Optiplex 170L	BZNR91	3/28/2006	1,100
Dell Inspiron 1300	6ZVPO91	3/28/2006	1,188
Dell Power edge 1800 Server	DDDGP91	4/4/2006	3,467
On-Site AED by Phillips Medical	M5066A	4/13/2006	2,700
Office Furniture		6/7/2006	8,019
Savin 4051 SP Copier with Finisher	K4465200256	6/29/2006	10,115
Year Ended June 30, 2006			32,089
Dell Optiplex 170L Desktop PC	JYNBR91	3/28/2007	1,100
Dell Optiplex 170L Desktop PC	8ZNR91	3/28/2007	1,100
Epson Scanner	ESUW095999	3/28/2007	97
Dell Inspiron 1300	G18S3B1	6/7/2006	1,022
Dell LaserJet 1700n	JL0VW91	8/28/2006	892
Dell Optiplex GX620	975DPB1	8/28/2006	797
Dell Optiplex GX620	C85DPB1	8/28/2006	797
Dell Inspiron 6400	D041TB1	8/28/2006	981
Dell Inspiron 6400	C241TB1	8/28/2006	981
Logitech Webcam	V-UBK45	6/25/2007	55
DJJ Technologies Phones	-	4/18/2007	4,044
Westchester Office Furniture	-	4/18/2007	8,084
Year Ended June 30, 2007			19,950
Dell Optiplex 745	6035PD1	9/11/2007	1,267
Dell Optiplex 745	8RS1PD1	9/11/2007	1,376
Dell Optiplex 745	6035PD1	9/11/2007	1,267
Dell Latitude D520	CH84PD1	9/11/2007	1,477
Year Ended June 30, 2009			5,387

Kingsbridge Heights Community Center, Inc.

Preventive Services Program Schedule of Fixed Assets Inventory Budget ID Number: 14-GP-Kings-Bx

Year ended June 30, 2014

Description	Serial Number	Date Purchased with ACS Funds	Cost
Dell 2230d Laser Printer	7214RVC	9/9/2009	\$ 175
Dell All in One V313	3VHNDJ1	1/25/2010	184
Dell Laser Printer 2330dn	G04KSG1	3/30/2010	278
Dell VOSTRO 1520	19822M1	3/30/2010	1,164
Panasonic HDC·HS3009	J9HX00111	4/22/2010	1,200
Year Ended June 30, 2010			3,001
Dell All in Onve P513w		6/3/2012	90
Dell Optiplex 780		3/2/2012	1,093
Dell Vostro 3550		6/3/2012	689
Counter Top		10/1/2012	2,298
Intercom System		9/16/2012	1,627
Phone System		9/16/2012	9,651
Install Molding		1/10/2012	2,475
Install Front Door		4/1/2012	1,400
Year Ended June 30, 2011			19,323
Year Ended June 30, 2012			-
Savin MP 6002SP Copier	W863750064	5/13/13	14,550
Year Ended June 30, 2013			14,550
Total Fixed Assets			\$104,560

Kingsbridge Heights Community Center, Inc.

Preventive Services Program
Schedule of Questioned Costs
Budget ID Number: 14-GP-Kings-Bx

Year ended June 30, 2014

Detailed Explanation of Questioned Costs	Questioned Costs
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NONE

Kingsbridge Heights Community Center, Inc.

Preventive Services Program Schedule of Quantitative Program Results Budget ID Number: 14-GP-Kings-Bx

Year ended June 30, 2014

1. Cases

a. Number of open cases at July 1, 2013	58
b. Number of new cases during the audit period	14
c. Number of cases serviced during the audit period	<u>72</u>
d. Cases terminated during the audit period	<u>72</u>
e. Cases open at June 30, 2014	<u>-</u>

2. Cost per case

The cost per case for the year ended June 30, 2014 was \$8,955 based on 72 cases served during the year.

Kingsbridge Heights Community Center, Inc.

FRP Parent and Child Statement of Revenues and Expenditures - Budget and Actual Budget ID Number: 14-FTR-Kings-Rein-Bx

Year ended June 30, 2014

	CAPS Approved Budget	CAPS Actual Amounts	CAPS Variance	Questioned Costs
Revenues:				
ACS	\$632,495	\$632,495	\$ -	\$ -
Family consultation fees	-	-	-	-
Other income (TANF)	-	-	-	-
Total Revenues	632,495	632,495	-	-
Expenditures:				
PS expenditures:				
Salaries	384,350	384,350	-	-
Fringe benefits	84,557	84,557	-	-
Total PS Expenditures	468,907	468,907	-	-
OTPS expenditures				
Consultants	-	-	-	-
Rent and utilities	85,595	85,595	-	-
Other OTPS	20,494	20,494	-	-
Total OTPS Expenditures	106,089	106,089	-	-
Total PS and OTPS Expenditures	574,996	574,996	-	-
Administrative overhead	57,499	57,499	-	-
Total Expenditures	632,495	632,495	-	-
Less: Questioned Costs	-	-	-	-
Total Allowable Costs	632,495	632,495	-	-
(Deficiency)/Excess of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -

Kingsbridge Heights Community Center, Inc.

FRP Parent and Child

Schedule of Salaries

Actual Budget ID Number: 14-FTR-Kings-Rein-Bx

Year ended June 30, 2014

Title	Budgeted Salary	Salary Paid	Variance
Assist Exec. Director	\$ 13,479	\$ 13,479	\$-
Supervisor	58,810	58,810	-
LCSW	6,713	6,713	-
MSW Case Planner	40,228	40,228	-
BA Case Planner	35,515	35,515	-
BA Case Planner	28,462	28,462	-
BA Case Planner	33,369	33,369	-
BA Case Planner	26,881	26,881	-
BA Case Planner	29,908	29,908	-
Deputy Exec. Dir Clinical	5,416	5,416	-
Substance Abuse Spec.	16,347	16,347	-
Substance Abuse Spec.	8,446	8,446	-
Admin. Assistant	23,335	23,335	-
Parent Aide	28,078	28,078	-
Parent Aide	24,363	24,363	-
Computer Technician	5,000	5,000	-
	\$384,350	\$384,350	\$-

Kingsbridge Heights Community Center, Inc.

FRP Parent and Child
Schedule of Fringe Benefits
Budget ID Number: 14-FTR-Kings-Rein-Bx

Year ended June 30, 2014

Description	Budgeted	Actual	Actual Fringe % of PS Total Cost	Variance
FICA	\$29,403	\$29,403	7.65%	\$-
Health insurance	43,238	43,238	11.25	-
Workers' compensation insurance	2,037	2,037	.53	-
Disability insurance	1,038	1,038	.27	-
Unemployment insurance	4,997	4,997	1.30	-
Other	3,844	3,844	1.00	-
Total Fringe Benefits	\$84,557	\$84,557	22.00	\$-

Kingsbridge Heights Community Center, Inc.

FRP Parent and Child Schedule of Fixed Assets Inventory Budget ID Number: 14-FTR-Kings-Rein-Bx

Year ended June 30, 2014

Description	Serial Number	Date Purchased with ACS Funds	Cost
Fellows 043 38380 Office Shredder	CRC38380	4/5/2006	\$ 1,330
Ricoh 3025SP Copier	K7567601600	5/30/2006	4,900
Dell Optiplex 170L Desktop PC	28HMR91	4/19/2006	1,100
Dell Optiplex 170L Desktop PC	67HMR91	4/19/2006	1,100
Dell Optiplex 170L Desktop PC	G7HMR91	4/19/2006	1,100
Dell Optiplex 170L Desktop PC	C7HMR91	4/19/2006	1,100
Dell Optiplex 170L Desktop PC	78HMR91	4/19/2006	1,100
Dell Optiplex 170L Desktop PC	18HMR91	4/19/2006	1,100
Dell Optiplex 170L Desktop PC	F7HMR91	4/19/2006	1,100
Dell Optiplex 170L Desktop PC	77HMR91	4/19/2006	1,100
Dell Optiplex 170L Desktop PC	48HMR91	4/19/2006	1,100
Furniture and Chairs		4/5/2006	14,565
Furniture and Chairs		6/22/2006	4,022
Dell PowerEdge PE830	DK9ZQ	3/28/2006	2,102
Dell Inspiron 1300	9RM2P91	3/28/2006	1,188
Dell Inspiron 1300	3MM2P91	3/28/2006	1,188
Lexmark E322N	72179LH	3/28/2006	531
Lexmark E322N	7217833	3/28/2006	531
Linksys RV082	DEZ006101102	3/28/2006	272
Phone System		3/6/2006	12,465
Year Ended June 30, 2006			52,994
Dell Optiplex 745	BQQLVC1	4/20/2007	1,084
Dell Optiplex 745	DQQLVC1	4/20/2007	1,084
Dell Optiplex 745	FQQLVC1	4/20/2007	1,084
Lexmark E 342n	620502C	4/20/2007	470
Lexmark E 342n	620505R	4/20/2007	470
Lexmark E 342n	62050B4	4/20/2007	470
HP Deskjet 5650	MY5A75P1MK	3/28/2007	131
Imperial Carpet		2/6/2007	1,684
Year Ended June 30, 2007			6,477
Dell Vostro 1500	48JOKF1	1/24/2009	978
Dell Vostro 1500	CZSF1G1	4/15/2009	1,048
Dell Vostro 1500	G7JOKF1	1/24/2009	978
Year Ended June 30, 2009			3,004
Lexmark E 360dn	72M8MIC	9/8/2009	387
Year Ended June 30, 2011			387
Dell Optiplex 3010 PC	5LMRDX1	4/24/2013	648
Dell Optiplex 3010 PC	5LNPDX1	4/24/2013	648
Dell Optiplex 3010 PC	5LPPDX1	4/24/2013	648
Dell Optiplex 3010 PC	5LQSDX1	4/24/2013	648
Dell Optiplex 3010 PC	5LPQDX1	4/24/2013	648
Dell Optiplex 3010 PC	5LNNRDX1	4/24/2013	648
Dell Optiplex 3010 PC	5LQRDX1	4/24/2013	648
Dell Optiplex 3010 PC	5LRPDX1	4/24/2013	648
Dell Optiplex 3010 PC	5LQPDY1	4/24/2013	648
Dell Optiplex 3010 PC	5LMSDX1	4/24/2013	648
Dell Optiplex 3010 PC	5LNSDX1	4/24/2013	648
Dell Optiplex 3010 PC	5LQQDX1	4/24/2013	648
Dell Optiplex 3010 PC	5LPSDX1	4/24/2013	648
Dell Optiplex 3010 PC	5LNQDX1	4/24/2013	648
Dell Optiplex 3010 PC	5LPRDX1	4/24/2013	648
Year Ended June 30, 2013			9,720
Total Fixed Assets			\$72,582

Kingsbridge Heights Community Center, Inc.

FRP Parent and Child
Schedule of Questioned Costs
Budget ID Number: 14-FTR-Kings-Rein-Bx

Year ended June 30, 2014

Detailed Explanation of Questioned Costs	Questioned Costs
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NONE

Kingsbridge Heights Community Center, Inc.

FRP Parent and Child Schedule of Quantitative Program Results Budget ID Number: 14-FTR-Kings-Rein-Bx

Year ended June 30, 2014

1. Cases

<i>a.</i> Number of open cases at July 1, 2013	37
<i>b.</i> Number of new cases during the audit period	10
<i>c.</i> Number of cases serviced during the audit period	<u>47</u>
<i>d.</i> Cases terminated during the audit period	<u>47</u>
<i>e.</i> Cases open at June 30, 2014	<u>-</u>

2. Cost per case

The cost per case for the year ended June 30, 2014 was \$13,457 based on 47 cases served during the year.

Kingsbridge Heights Community Center, Inc.

Early Learn
Statement of Revenues and Expenditures - Budget and Actual
Budget ID Number: FY14EL-0614

Year ended June 30, 2014

Budget Categories	ACS Funded								Not ACS Funded						
	Budget	Actual EarlyLearn							Actual						
	EarlyLearn	Child Care	Child Care UPK	FCCN	Head Start	Head Start UPK	CTL	Total EarlyLearn	Variance	Questioned Cost	CACFP	In-kind Contribution (Head Start)	Sponsor's Contribution (Other than Head Start)	Other Funding Source	Depreciation
Revenues:															
EarlyLearn revenue	\$4,659,124	\$678,717	\$44,057	\$1,152,991	\$750,252	\$186,358	\$-	\$2,812,375	\$1,846,749	\$-	\$-	\$-	\$-	\$-	\$-
Other revenue (disability, interest, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CACFP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parent fees	-	-	-	154,176	-	-	-	154,176	(154,176)	-	-	-	-	-	-
In-kind contribution	-	-	-	-	-	-	-	-	-	-	-	142,532	-	-	-
Sponsor's contribution	-	-	-	-	-	-	-	-	-	-	-	-	54,296	-	-
Other funding source revenue	-	-	-	-	-	-	-	-	-	-	109,373	-	-	-	-
Total Revenues	4,659,124	678,717	44,057	1,307,167	750,252	186,358	-	2,966,551	1,692,573	-	109,373	142,532	54,296	-	-
Expenditures:															
Personnel costs:															
Salaries	1,980,386	413,660	9,173	125,050	492,817	36,879	-	1,077,579	902,807	-	3,360	46,052	50,354	-	-
Salaries - COLA	-	-	-	-	8,685	-	-	8,685	(8,685)	-	-	-	-	-	-
FICA	152,959	38,163	883	14,195	45,903	3,548	-	102,692	50,267	-	458	4,431	3,852	-	-
FICA - COLA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unemployment insurance	33,261	14,622	436	4,528	17,747	1,738	-	39,071	(5,810)	-	-	2,174	-	-	-
Pension	205,401	35,461	954	3,768	43,074	3,775	-	87,032	118,369	-	163	4,729	-	-	-
Pension - COLA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NYC MCTMT	-	-	-	614	-	-	-	614	(614)	-	20	-	-	-	-
Workers' compensation insurance	-	-	-	3,107	-	-	-	3,107	(3,107)	-	-	-	-	-	-
Health insurance	322,908	40,641	1,246	20,072	49,387	4,970	-	116,316	206,592	-	-	6,216	-	-	-
Substitutes	8,839	-	-	-	-	-	-	-	8,839	-	-	-	-	-	-
Total Personnel Costs	2,703,754	542,547	12,692	171,334	657,613	50,910	-	1,435,096	1,268,658	-	4,001	63,602	54,206	-	-
Facilities costs:															
Rent and property taxes	-	-	-	-	-	-	-	-	-	-	-	61,579	-	-	-
Utilities	260	279	12	-	352	47	-	690	(430)	-	-	59	-	-	-
Telecommunications	12,100	4,020	169	-	5,070	677	-	9,936	2,164	-	-	846	-	-	-
Maintenance and repairs	24,500	10,090	435	-	12,764	1,699	-	24,988	(488)	-	-	2,134	22	-	-
Capital expenditures and renovations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other facilities costs - insurance and depreciation	16,690	4,924	186	7,859	6,126	827	-	19,922	(3,232)	-	-	1,013	-	-	1,537
Total Facilities Costs	53,550	19,313	802	7,859	24,312	3,250	-	55,536	(1,986)	-	-	65,631	22	-	1,537
Family Child Care Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Than Personnel Services (OTPS):															
Family child care stipend	1,650,042	-	-	1,029,664	-	-	-	1,029,664	620,378	-	-	-	-	-	-
Supplies	138,127	47,199	1,801	-	58,809	7,928	-	115,737	22,390	-	84,565	9,729	-	-	-
Equipment under \$5,000	21,500	6,784	292	-	8,582	1,142	-	16,800	4,700	-	-	1,434	-	-	-
Training	25,267	4,518	144	2,564	5,520	756	-	13,502	11,765	-	-	900	-	-	-
Parent services	1,464	1,206	40	-	1,480	202	-	2,928	(1,464)	-	-	242	-	-	-
Instructional field trips	14,666	1,564	45	1,216	1,892	261	-	4,978	9,688	-	-	306	-	-	-
Transportation	1,333	-	-	2,100	-	-	-	2,100	(767)	-	-	-	-	-	-
Consultants	40,921	1,225	40	-	1,502	205	-	2,972	37,949	-	2,443	245	-	-	-
Audit	6,000	1,832	71	3,000	2,289	308	-	7,500	(1,500)	-	-	379	-	-	-
Other - postage, advertising	2,500	302	12	46	379	52	-	791	1,709	-	-	64	68	-	-
Total OTPS	1,901,820	64,630	2,445	1,038,590	80,453	10,854	-	1,196,972	704,848	-	87,008	13,299	68	-	-
Total Expenditures	4,659,124	626,490	15,939	1,217,783	762,378	65,014	-	2,687,604	1,971,520	-	91,009	142,532	54,296	-	1,537
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ 52,227	\$28,118	\$ 89,384	\$ (12,126)	\$121,344	\$-	\$ 278,947	\$ (278,947)	\$-	\$ 18,364	\$ -	\$ -	\$-	\$(1,537)

Kingsbridge Heights Community Center, Inc.

Early Learn Schedule of Head Start Expenditures Budget ID Number: FY14EL-0614

Year ended June 30, 2014

Budgeted Categories	
Head Start Funded Services:	
Personnel costs:	
Salaries	\$492,817
Salaries - COLA	8,685
FICA	45,903
FICA - COLA	-
Unemployment insurance	17,747
Pension	43,074
Pension - COLA	-
NYC MCTMT	-
Workers' compensation insurance	-
Health insurance	49,387
Substitutes	-
Total Personnel Costs	657,613
Facilities costs:	
Rent/mortgage (contractor administered)	-
Rent/mortgage (city administered)	-
Utilities (contractor administered)	352
Utilities (city administered)	-
Taxes/water/sewer	-
Insurance (contractor administered)	6,126
Insurance (city administered)	-
Custodial services	-
Telecommunications	5,070
Maintenance/repairs	12,764
Other facility	-
Total Facilities Costs	24,312
Other Than Personnel Services ("OTPS"):	
Parent services	1,480
Instructional supplies	58,809
Office/janitorial supplies and postage	-
Instructional equipment	8,582
Office/janitorial equipment	-
Training and technical assistance	5,520
Transportation (children)	-
Transportation (staff)	-
Field trips	1,892
Food services (not funded by CACFP)	-
Advertising	-
Audit	2,289
Consultants (programmatic)	1,502
Consultants (administrative)	-
Other OTPS (postage)	379
Total OTPS	80,453
Total Head Start Funded Services	\$762,378
Non-Federal Match-Funded Services (HS):	
UPK funded services (contractor)	\$223,953
UPK funded services (city)	-
Other NFM funded services (contractor)	54,296
Total Non-Federal Match Expense	\$278,249
Head Start Program Expense	\$762,378
NFM Program Percentage	36.50%
Administrative Expenses:	
Personal service expenses	\$147,266
Facility expense	-
OTPS	-
Non-federal match	-
Total Administrative Expenses	\$147,266
Head Start Program Expense	\$762,378
Administrative Expense Percentage	19.32%
Special Reporting:	
Training and technical assistance (PS/FAC/OTPS)	\$ -
CACFP funded expense	-

Kingsbridge Heights Community Center, Inc.

Early Learn
Schedule of Fixed Assets Inventory
Budget ID Number: FY14EL-0614

Year ended June 30, 2014

Description	Date Purchased	Cost
Current year purchases:		
Leasehold Improvements:		
Awning at 231 St. Site	9/26/2013	\$ 1,500
Equipment:		
Telephone System	7/16/2013	2,409
Telephone System	7/16/2013	12,583
		14,992
Total Current Year Purchases		\$16,492

Kingsbridge Heights Community Center, Inc.

Early Learn Schedule of Quantitative Program Results Budget ID Number: FY14EL-0614

Year ended June 30, 2014

Enrollment

1.	<u>Contracted slots per site</u>	
	a) Early Learn -HS 3101	61
	b) Early Learn -HS 231 St.	160
	c) Family Child Care Network (FCCN)	200
	Total	421
<hr/>		
2.	<u>Number of classrooms per site</u>	
	a) Early Learn -HS 3101	4
	b) Early Learn -HS 231 St.	5
	c) FCCN	45
	Total	54
<hr/>		
3.	<u>Number of children enrolled by site</u>	
	a) Early Learn -HS 3101	59
	b) Early Learn -HS 231 St.	92
	c) FCCN	148
	Total	299
<hr/>		
4.	<u>Number of children in attendance by site</u>	
	a) Early Learn -HS 3101	52
	b) Early Learn -HS 231 St.	72
	c) FCCN	137
	Total	261
<hr/>		
5.	<u>The average attendance for contract by site (#4/#3)</u>	
	a) Early Learn -HS 3101	88.14%
	b) Early Learn -HS 231 St.	78.26%
	c) FCCN	92.57%
	Total Average	86.32%

Cost

1.	Total expense for the contract	\$2,687,604
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2.	Total expense by site	
	a) Early Learn -HS 3101	\$ 852,497
	b) Early Learn -HS 231 St.	617,324
	c) FCCN	1,217,783
	Total	\$2,687,604
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3.	Average cost per slot by site	
	a) Early Learn -HS 3101	13,975
	b) Early Learn -HS 231 St.	3,858
	c) FCCN	6,089
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4.	Average cost per site based on attendance	
	a) Early Learn -HS 3101	16,394
	b) Early Learn -HS 231 St.	8,574
	c) FCCN	8,889

Kingsbridge Heights Community Center, Inc.

Early Learn

Schedule of Pension Contributions to the Cultural Institutions Retirement System
Budget ID Number: FY14EL-0614

Year ended June 30, 2014

Budget Category	Total Number of Employees	Total Amount of Salaries	Pension Contributions
Child Care Program:			
1. Instructional staff	-	\$ -	N/A
2. Support staff	-	-	N/A
		\$ -	N/A
Head Start Program (Sponsoring Board):			
1. Instructional staff	17	\$474,644	\$57,359
2. Support staff	7	139,550	23,619
		\$614,194	\$80,978