

LA PENINSULA COMMUNITY ORGANIZATION

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2019

**GRACE NKENKE
CERTIFIED PUBLIC ACCOUNTANT**

LA PENINSULA COMMUNITY ORGANIZATION
JUNE 30, 2019

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report	1-2
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7-13
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	14-15
Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	16-17
Schedule of Expenditures of Federal Awards	18
Notes to Schedule of Expenditures of Federal Awards	19
Schedule of Findings and Questioned Costs	20
Schedule of Prior Year Findings and Questioned Costs	21
Corrective Action Plan on Findings	22
SUPPLEMENTARY INFORMATION:	
Schedule 1 - Statement of Revenues and Expenditures (Consolidated)	23-25
Schedule 2 - Statement of Head Start Expenses by Program Year	26
Schedule 3 - Statement of Non-Federal Share Expenses by Program Year	27
Schedule 4 - Fixed Assets Inventory	28
Schedule 5 - Quantitative Program Results	29-30
Schedule 6 - Due from/to ACS	31
Schedule 7 - Accrued Vacation	32-34
Schedule 7A - Head Start PY06 Unused Accrued Vacation	35-37
Schedule 7B - FY19 (PY05/06) Audit Expense	38
Exit Conference	39

221-10 Jamaica Avenue • Queens Village, New York 11428

Phone: (718) 468-1240 Fax: (718) 468-9209

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
LA Peninsula Community Organization

Report on the Financial Statements

We have audited the accompanying financial statements of **LA Peninsula Community Organization** which comprise the statement of financial position as of June 30, 2019 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 audits. We conducted our audits 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 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 auditors' 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 **LA Peninsula Community Organization** as of June 30, 2019 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.

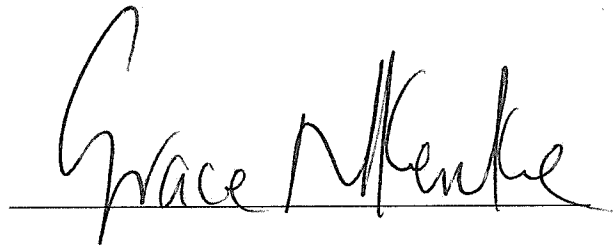
Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and EarlyLearn Supplementary Schedules* listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional other 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 April 8, 2020, on our consideration of **LA Peninsula Community Organization'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 **LA Peninsula Community Organization's** internal control over financial reporting and compliance.

Queens Village, New York
April 8, 2020

A handwritten signature in black ink, reading "Grace M. Kenke", is written over a horizontal line. The signature is cursive and appears to be a personal signature.

LA PENINSULA COMMUNITY ORGANIZATION
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2019

	ACS Early Learn	CACFP	Sponsoring Board	Total
ASSETS				
Cash in Bank	97,444	-	151,154	248,598
Petty cash	3,047	-	-	3,047
Due from ACS	1,709,101	-	-	1,709,101
Due from governmental agencies or units	-	100,898	-	100,898
Due from other programs/agencies	63,408	-	198,900	262,308
Other receivable	6,479	-	-	6,479
Total Assets	1,879,479	100,898	350,054	2,330,431
LIABILITIES AND NET ASSETS				
Accounts payable	167,144	37,490	-	204,634
Accrued expenditures	207,945	-	-	207,945
Accrued payroll taxes	26,935	-	-	26,935
Due to ACS	1,258,610	-	-	1,258,610
Due to other programs/agencies	198,900	63,408	-	262,308
Held for parents	13,944	-	-	13,944
Other liabilities	6,001	-	-	6,001
Total Liabilities	1,879,479	100,898	-	1,980,377
Net Assets				
Without Donor Restrictions	-	-	350,054	350,054
With Donor Restrictions	-	-	-	-
Total Net Assets	-	-	350,054	350,054
Total Liabilities And Net Assets	1,879,479	100,898	350,054	2,330,431

The accompanying notes are an integral part of these financial statements.

LA PENINSULA COMMUNITY ORGANIZATION
STATEMENT OF ACTIVITIES
JUNE 30, 2019

	<u>Without Donor</u> <u>Restrictions</u>	<u>With Donor</u> <u>Restrictions</u>	<u>Total</u>
SUPPORT AND REVENUE:			
Support:			
Grants and Contracts	6,673,794		6,673,794
Contributions	231,883	-	231,883
Total Support	<u>6,905,677</u>	<u>-</u>	<u>6,905,677</u>
Other Revenues:			
Miscellaneous Income	233	-	233
	<u>233</u>	<u>-</u>	<u>233</u>
Net assets released from restrictions	-	-	-
Total support and other revenues	<u>6,905,910</u>	<u>-</u>	<u>6,905,910</u>
EXPENSES:			
Program Services:			
Head Start	4,751,542	-	4,751,542
Universal Pre-K	961,594	-	961,594
Food Program	351,586	-	351,586
Total Program Services	<u>6,064,722</u>	<u>-</u>	<u>6,064,722</u>
Supporting Services:			
Management & general	927,871	-	927,871
Total Expenses	<u>6,992,593</u>	<u>-</u>	<u>6,992,593</u>
Change in net assets	(86,683)	-	(86,683)
Net Assets Beginning of Year	<u>436,737</u>	<u>-</u>	<u>436,737</u>
Net Asset End of Year	<u>350,054</u>	<u>-</u>	<u>350,054</u>

The accompanying notes are an integral part of these financial statements.

LA PENINSULA COMMUNITY ORGANIZATION
 SCHEDULE OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED JUNE 30, 2019

	Program Services			Supporting Services	
	Head Start	Universal Pre-K	CACFP Food	Total	Total All Funds
Salaries	2,521,673	601,429	3,924	3,127,026	3,678,801
Payroll taxes & benefits	1,006,417	169,630	300	1,176,347	1,297,577
Total personnel expenses	3,528,090	771,059	4,224	4,303,373	4,976,378
Professional/Contracted Services	274,027	89,370	-	363,397	574,101
Supplies	245,909	47,671	-	293,580	307,609
Rent	94,424	-	-	94,424	94,424
Utilities	36,553	7,186	-	43,739	46,531
Telephone	31,610	10,909	-	42,519	47,246
Insurance	55,223	8,324	-	63,547	68,651
Maintenance and Repairs	169,067	12,354	-	181,421	187,032
Postage	1,150	265	-	1,415	1,415
Advertising	1,866	640	-	2,506	2,506
Travel/Trips	44,787	6,301	-	51,088	51,153
Training	27,701	7,515	-	35,216	35,216
Parent Services	9,252	-	-	9,252	9,252
Food	-	-	345,728	345,728	345,728
Non-Food	-	-	1,634	1,634	1,634
In-kind contribution (HS)	231,883	-	-	231,883	231,883
Miscellaneous	-	-	-	-	11,834
Total other than personnel expenses	1,223,452	190,535	347,362	1,761,349	2,016,215
Total expenses	4,751,542	961,594	351,586	6,064,722	6,992,593

LA PENINSULA COMMUNITY ORGANIZATION
STATEMENT CASH FLOWS
JUNE 30, 2019

Cash flows from operating activities:

Changes in unrestricted/restricted net assets (86,683)

Adjustment to reconcile changes in unrestricted/
restricted to net cash provided by operating activities

Changes in operating assets and liabilities:

Increase in due from ACS	(428,891)
Increase in due from governmental agencies	(30,015)
Increase in other receivable	(3,212)
Increase in accounts payable	101,610
Increase in accrued expenditures	119,321
Increase in accrued payroll taxes	20,102
Decrease in held for parents	(6,960)
Increase in other liabilities	6,001
	(222,044)

Net cash flows provided by operating activities (308,727)

Cash flows from (used) investing activities 0

Cash flows from financing activities 0

Net Increase (Decrease) in cash (308,727)

Cash and cash equivalent at beginning of year 557,325

Cash and cash equivalent at end of year 248,598

The accompanying notes are an integral part of these financial statements.

LA PENINSULA COMMUNITY ORGANIZATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

LA Peninsula Community Organization was incorporated in 1981 under the Not-for-Profit Corporation Law of the State of New York, to provide early childhood education to children within certain age limit, promote quality child development, provide hot meals, and health monitoring to the program participants.

The eligibility of persons for the program is determined by Administration for Children's Services (ACS), which has been given legal responsibility by the State Department of Social Services.

Basis of Accounting

The financial statements of **LA Peninsula Community Organization** have been prepared on the accrual basis of accounting and accordingly reflect all significant receivable, payables, and other liabilities.

Recent Accounting Pronouncements

LA Peninsula Community Organization adopted Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") 2016-14, "*Not-for-Profit Entities*" for the year ended June 30, 2019. ASU 2016-14 provides for a number of changes, including the presentation of two classes of net assets, a statement of functional expenses, enhanced disclosure on liquid resources and expense allocation methodologies. These changes had no impact on the change in net assets for the year ended June 30, 2019.

Basis of Presentation

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board Accounting Standards Codification (FASB ASC 958-225), (formerly SFAS No. 117), Financial Statements of Not-for-Profit Organizations. Under FASB ASC 958-225, the Center is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions, and net assets with donor restrictions.

Revenue Recognition

Contributions received are recorded as with or without restrictions, depending on the existence and/or nature of any donor restrictions.

All donor-restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Income Taxes

LA Peninsula Community Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and did not conduct unrelated business activities. Therefore, the Center has made no provision for federal income taxes in the accompanying financial statements. The organization's Form 990, Return of Organization Exempt from Income Tax, for the years ending 2016, 2017, and 2018 are subject to examination by the IRS, generally for three years after they were filed.

Capital Expenditures

The reporting of capital additions as expenditures is in accordance with Generally Accepted Accounting Principles for nonprofit units.

**LA PENINSULA COMMUNITY ORGANIZATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Center considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

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 assumption that estimates certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Concentration of Credit

The Center maintains cash in bank deposit accounts, which, at times, may exceed federally insured limits. The Center has not experienced any losses in such accounts and believes that the organization is not exposed to any significant credit risk on cash and cash equivalents.

In-Kind Donations

Donated materials and services are reflected as contributions in the accompanying financial statements at their fair values at the date of receipt. Donated services are recognized as revenue if the services received create or enhance non-financial assets, require specified skills provided by individuals possessing those skills and typically need to be purchased if not provided by donation.

Vacation and Sick

Vacation is accrued at 20 days per year for individuals employed less 7 years, and 23 days for those employed more than 7 years. Employees are allowed to carryover 5 vacation days at the end of a fiscal year. Accrued vacation in excess of 5 days is forfeited.

Sick leave is granted at the rate of 1 day per month employed. No cumulative ceiling for sick leave exists. Sick leave is paid at employees' salary rates at the time taken but is not paid upon termination of employment with the Center.

Earned vacation time as of June 30, 2019 was accrued and included in the financial statements. The Center's Board of Directors is responsible for reserving funds for this liability.

2. Subsequent Events

Management has evaluated subsequent events through April 8, 2020, the date which the financial statements were available to be issued. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required.

LA PENINSULA COMMUNITY ORGANIZATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

3. Lease Commitment

The organization has no standard lease commitment, however it has a permit from the NYC Department of Education to use its facility, PS 171 and 173 located in the Bronx, New York City. The space usage payment is made based on the actual time used. An amount of \$94,424 was paid for the fiscal year ended June 30, 2019.

4. Cash

At June 30, 2019 cash consist of:

Cash in Bank

JPMorgan Chase Bank
 Account Number XXXXX9584
 Account Number XXXXX0103
 Account Number XXXXX0129
 Account Number XXXXXX6261
 Account Number XXXXX0137

Head Start	UPK	Sponsoring Board	Total
13,944	-	-	13,944
35,191	-	-	35,191
-	-	151,154	151,154
24,616	-	-	24,616
23,693	-	-	23,693
<u>97,444</u>	<u>-</u>	<u>151,154</u>	<u>248,598</u>

Petty Cash

Head Start 3,047

5. Receivables

Due from ACS consist of:

Early Learn

Current Year Program

Funds Available

Cash received from ACS	<u>5,533,993</u>
	5,533,993
Expenditures	<u>6,322,208</u>
Balance	<u>788,215</u>

Prior Year Program

Beginning Balance	1,280,210
Amount received	<u>359,324</u>
	<u>920,886</u>
Total All Programs	<u><u>1,709,101</u></u>

Note: Not reflected in the above revenue was an amount of \$796,956 that was received subsequently.

**LA PENINSULA COMMUNITY ORGANIZATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

5. Receivables contd.

Due from governmental agencies or units consist of:

<u>CACFP</u>	
<u>Current Year Program</u>	
April, May, and June 30, 2019, received subsequently	<u>100,898</u>

Due from other programs/agencies consist of:

<u>Head Start- EL</u>	
<u>Current Year Program</u>	
CACFP expenses paid with Head Start monies, reimbursed subsequently	<u>63,408</u>

<u>Sponsoring Board</u>	
<u>Current Year Program</u>	
Funds loaned to the Early Learn program	<u>198,900</u>

Total All Programs	<u>262,308</u>
--------------------	----------------

Other receivable consist of:

<u>Head Start - EL</u>	
<u>Current Year Program</u>	
Security deposit held with Con Edison	3,267
Overpayment to T-mobile	<u>3,212</u>
	<u>6,479</u>

6. Accounts Payable

Accounts payable consist of:

<u>Head Start - EL</u>			
<u>Current Year Program</u>	Date	Amount	Unliquidated
<u>Vendor</u>	Paid		Balance
DC 1707 HSEWF	7/1/2019	52,554	-
T-Mobile	7/5/2019	574	-
Civitas Strategies	7/5/2019	1,866	-
The Book Vine For Children	7/5/2019	1,119	-
CDW Government	7/16/2019	8,910	-
Windstream-Windstream Enterprise	7/16/2019	354	-
		<u>65,377</u>	<u>-</u>

**LA PENINSULA COMMUNITY ORGANIZATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

6. Accounts Payable contd.

Accounts payable consist of:

Head Start - EL

Current Year Program

<u>Vendor</u>	<u>Date Paid</u>	<u>Amount</u>	<u>Unliquidated Balance</u>
Crown Janitorial Product	7/16/2019	1,437	-
The Weeks-Lerman Group	7/16/2019	129	-
NYC Dept. of Education	7/16/2019	13,746	-
CDW Direct	7/16/2019	3,947	-
CCP Solutions, LLC	8/1/2019	355	-
The Shadow Box Theatre	8/26/2019	2,366	-
GTI-Global Transportation Inc.	8/26/2019	2,200	-
Becker's School Supplies	9/10/2019	370	-
A & L Cesspool Service Corp.	9/12/2019	125	-
GTT - GC Pivotal	9/12/2019	585	-
Head Start Sponsoring Bd. Council	8/7/2019	8,100	-
Grace Nkenke, CPA	11/18/2019	16,000	-
Principal Financial Group	10/1/2019	31,657	-
Grace Nkenke, CPA		20,750	20,750
		<u>167,144</u>	<u>20,750</u>
 <u>CACFP</u>			
Kitchen Consultants	7/5/2019	2,084	-
Richie's Meat & Deli	7/16/2019	6,722	-
Driscoll Foods	7/16/2019	20,075	-
Derle Farms Inc.	7/16/2019	2,136	-
Derle Farms Inc.	8/7/2019	455	-
Driscoll Foods	8/7/2019	1,231	-
Derle Farms Inc.	9/12/2019	504	-
Driscoll Foods	9/12/2019	4,283	-
		<u>37,490</u>	<u>-</u>
 Total All Programs		 <u>204,634</u>	 <u>20,750</u>

7. Accrued Expenditures

Accrued expenditures consist of:

Head Start - EL

Current Year Program

Salaries for the period 6/19/2019-6/30/2019 paid subsequently	116,245
Vacation time earned at June 30, 2019	91,700
	<u>207,945</u>

**LA PENINSULA COMMUNITY ORGANIZATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

8. Accrued Payroll Taxes

Accrued payroll taxes consist of:

Head Start - EL

Current Year Program

Employer's FICA on accrued salaries	8,916
Employer's FICA/related fringes on accrued vacation (FICA 7.65% \$7,015; Pension 11%, \$10,087; and unemployment Ins. 1% \$917)	18,019
	<u>26,935</u>

9. Other Payables

Due to ACS consist of:

Head Start

Prior Year Program

Beginning Balance	1,258,610
Amount remitted to ACS	-
Balance	<u>1,258,610</u>

Due to other programs/agencies consists of:

Early Learn

Current Year Program

Monies borrowed from the Sponsor's fund	<u>198,900</u>
---	----------------

CACFP

Current Year Program

CACFP expenses paid with Head Start's monies, reimbursed subsequently	<u>63,408</u>
---	---------------

Total All Programs	<u>262,308</u>
--------------------	----------------

Held for Parents consists of:

Early Learn

Current Year Program

Fundraising monies held for parents in the Early Learn bank account.	<u>13,944</u>
--	---------------

Other liabilities consists of:

Early Learn

Current Year Program

Payroll deductions remitted subsequently	<u>6,001</u>
--	--------------

LA PENINSULA COMMUNITY ORGANIZATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

10. Available Resources and Liquidity

The following represents the center's financial assets at June 30, 2019:

Financial assets at year end	
Cash	251,645
Receivables	<u>1,816,478</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>2,068,123</u></u>

The center maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities and other obligations become due. As part of its liquidity plan, the center has access to short-term interest-free bridge loans from the fund for City of New York against certain outstanding government receivables.

Grace Nkenke

Certified Public
Accountant

221-10 Jamaica Avenue • Queens Village, New York 11428

Phone: (718) 468-1240

Fax: (718) 468-9209

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

To the Board of Directors of
LA Peninsula Community Organization

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of **LA Peninsula Community Organization** (a nonprofit organization), which comprise the statement of financial position as June 30, 2019, and related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report dated April 8, 2020.

Internal Control over Financial Reporting

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

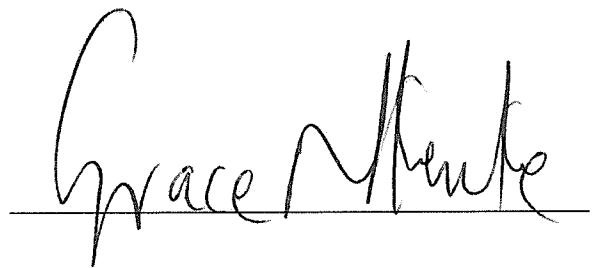
Compliance and Other Matters

As part of obtaining reasonable assurance about whether **LA Peninsula Community Organization's** financial statements are free of 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 result of that testing, and not to provide an opinion on the effectiveness of the organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any further purpose.

Queens Village, New York
April 8, 2020

A handwritten signature in black ink, reading "Grace Monte", is written over a horizontal line. The signature is cursive and fluid.

221-10 Jamaica Avenue • Queens Village, New York 11428

Phone: (718) 468-1240 Fax: (718) 468-9209

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
LA Peninsula Community Organization

Report on Compliance for Each Major Federal Program

We have audited the **LA Peninsula Community Organization** compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (*OMB Compliance Supplement*) that could have a direct and material effect on each of **LA Peninsula Community Organization's** major federal program for the year ended June 30, 2019. **LA Peninsula Community Organization's** major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on **LA Peninsula Community Organization's** compliance based on our audit. 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 (CFR) 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 **LA Peninsula Community Organization'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 **LA Peninsula Community Organization's** compliance.

Opinion on Each Major Federal Program

In our opinion, **LA Peninsula Community Organization** complied, in all material respects, with the 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, 2019.

Report on Internal Control Over Compliance

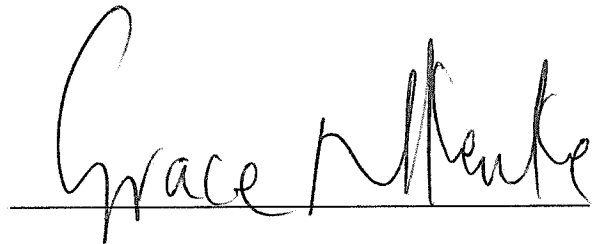
Management of **LA Peninsula Community Organization** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we **LA Peninsula Community Organization's** 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 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 **LA Peninsula Community Organization'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. 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.

Queens Village, New York
April 8, 2020

A handwritten signature in black ink, appearing to read "Grace Mente", is written over a horizontal line. The signature is cursive and somewhat stylized.

LA PENINSULA COMMUNITY ORGANIZATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2019

<u>Federal Grantor/ Pass-through Grantor/ Program Title</u>	<u>Federal CFDA #</u>	<u>Pass- Through ID #</u>	<u>Amount Provided to Subrecipients</u>	<u>Federal Expenditures</u>
United States Department of Health and Human Services Passed through City of New York, Administration for Children's Services				
Head Start Program (Federal Share --100%)	93.600	400LAPEN	-0-	5,138,567
Health & Safety	93.600	400LAPEN	-0-	94,725
U.S. Department of Agriculture passed through New York State Department of Health				
Child and Adult Care Food Program	10.558	3255	-0-	351,586
				<u>5,584,878</u>

The accompanying notes are an integral part of this schedule.

**LA PENINSULA COMMUNITY ORGANIZATION
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of LA Peninsula Community Organization, Inc. and is presented on the accrual basis of accounting. 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*. Therefore, some amounts in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

NOTE 2 SUB-RECIPIENTS

There were no payments made to sub-recipients from federal awards received in the year ended June 30, 2019.

NOTE 3 INDIRECT COSTS

LA Peninsula Community Organization, Inc. elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 SUBSEQUENT EVENTS

Management has evaluated subsequent events through April 8, 2020, the date which the schedule of expenditures of federal awards were available to be issued.

The accompanying notes are an integral part of this schedule.

LA PENINSULA COMMUNITY PROGRESS ORGANIZATION
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 JUNE 30, 2019

Section I - Summary of Auditor's Results

Financial Statements

Type of Auditor report issued

Unmodified

Internal control over financial reporting:

Material weakness (es) identified _____ Yes X NO

Reportable condition (s) identified that are not
 considered to be material weakness reported _____ Yes X NO

Noncompliance material financial statements noted _____ Yes X NO

Federal Awards

Internal control over major programs:

Material weakness (es) identified _____ Yes X NO

Reportable condition (s) identified that are not
 considered to be material weakness? _____ Yes X NO

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 2 CFR Section
 200.516(a)? _____ Yes X NO

Identification of major program

CFDA No.

93.600

10.558

Name of Federal Program or Clusters

Head Start (Early Learn Program)

Child and Adult Care Food Program

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

\$750,000

Auditee qualified as a low risk auditee

 X Yes NO

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Awards Finding and Questioned Costs

No matters were reported.

**LA PENINSULA COMMUNITY PROGRESS ORGANIZATION
SUMMARY OF SCHEDULE OF PRIOR FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019**

Section 1 - Summary of Auditor's Results

The prior year audit was conducted by Grace Nkenke, CPA

Financial Statements

Type of Auditor report issued

Unmodified

Internal control over financial reporting:

Material weakness (es) identified

_____ Yes X NO

Reportable condition (s) identified that are not considered to be material weakness reported

_____ Yes X NO

Noncompliance material financial statements noted

_____ Yes X NO

Federal Awards

Internal control over major programs:

Material weakness (es) identified

_____ Yes X NO

Reportable condition (s) identified that are not considered to be material weakness?

_____ Yes X NO

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 2 CFR Section 200.516(a)?

_____ Yes X NO

Identification of major program

CFDA No.

93.600

Name of Federal Program or Clusters

Head Start (Early Learn Program)

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

\$750,000

Auditee qualified as a low risk auditee

 X Yes _____ NO

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Awards Finding and Questioned Costs

No matters were reported.

LA PENINSULA COMMUNITY PROGRESS ORGANIZATION
CORRECTIVE ACTION PLAN OF FINDINGS
JUNE 30, 2019

NONE

LA PENINSULA COMMUNITY ORGANIZATION
STATEMENT OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
ACS FUNDED - EARLYLEARN
FOR THE YEAR ENDED JUNE 30, 2019

BUDGET CATEGORIES	ACS FUNDED					
	Budget		Head Start UPK	Total EarlyLearn (A)	Variance	Questioned Cost
	EarlyLearn	Head Start				
Revenue:						
EarlyLearn revenue	-	5,138,567	1,072,768	6,211,335	-	-
Other revenue (disability, interest, etc.)	-	-	-	-	-	-
Teacher's incentive fund	-	-	-	-	-	-
CACFP	-	-	-	-	-	-
Parent Fees	-	-	-	-	-	-
In-kind contribution	-	-	-	-	-	-
Sponsor's contribution	-	-	-	-	-	-
Other funding source revenue ¹	-	-	-	-	-	-
Total Revenue	-	5,138,567	1,072,768	6,211,335	-	-
Expenditures						
Personnel cost						
Salaries	4,457,606	2,772,962	688,083	3,461,045	996,561	-
Salaries - COLA	-	103,949	2,883	106,832	(106,832)	-
Teacher's Incentive	-	-	-	-	-	-
Accrued vacation	-	91,700	-	91,700	(91,700)	-
FICA	394,610	222,777	54,577	277,354	117,256	-
FICA - COLA	-	8,173	-	8,173	(8,173)	-
FICA - Teacher's Incentive	-	-	-	-	-	-
Accrued vacation - FICA	-	7,015	-	7,015	(7,015)	-
Workers compensation	187,790	100,806	21,437	122,243	65,547	-
Unemployment insurance	30,875	6,449	1,925	8,374	22,501	-
Pension	375,275	325,497	332	325,829	49,446	-
Welfare fund	28,045	8,683	1,279	9,962	18,083	-
Health Insurance	502,427	430,612	106,867	537,479	(35,052)	-
Substitutes	27,173	-	-	-	27,173	-
Total personnel cost	6,003,801	4,078,623	877,383	4,956,006	1,047,795	-
Facilities cost						
Rent	104,769	94,424	-	94,424	10,345	-
Licensing and permits	4,500	-	-	-	4,500	-
Insurance	148,313	60,327	8,324	68,651	79,662	-
Custodial services	-	-	-	-	-	-
Alarm	-	-	-	-	-	-
Telecommunications	111,641	35,107	12,139	47,246	64,395	-
Utilities	48,567	39,345	7,186	46,531	2,036	-
Maintenance and repairs	132,450	79,953	12,354	92,307	40,143	-
Capital expenditures and renovations	79,236	-	-	-	79,236	-
Other facilities costs	-	-	-	-	-	-
Total facilities cost	629,476	309,156	40,003	349,159	280,317	-
Other than personnel services (OTPS)						
Supplies	592,316	245,909	47,671	293,580	298,736	-
Equipment over \$3,000 - Head Start	-	-	-	-	-	-
Equipment over \$5,000 - Child Care	-	-	-	-	-	-
Postage	1,419	1,150	265	1,415	4	-
Advertising	3,451	1,866	640	2,506	945	-
Instructional Field Trips	80,396	36,372	6,301	42,673	37,723	-
Training/Staff Development	63,098	27,701	7,515	35,216	27,882	-
Transportation	868	8,415	-	8,415	(7,547)	-
Food - CACFP	-	-	-	-	-	-
Non-food related cost - CACFP	-	-	-	-	-	-
Audit	53,584	26,180	3,620	29,800	23,784	-
Parent Services	16,555	9,252	-	9,252	7,303	-
Consultant - programmatic	353,028	228,801	52,155	280,956	72,072	-
Consultant - administrative	281,730	165,142	37,215	202,357	79,373	-
Indirect cost - Head Start	-	-	-	-	-	-
Other OTPS	-	-	-	-	-	-
Total OTPS	1,446,445	750,788	155,382	906,170	540,275	-
TOTAL EARLYLEARN COST	8,079,722	5,138,567	1,072,768	6,211,335	1,868,387	-
Excess (deficiency) of revenue over (under) expenditures	-	-	-	-	-	-

See accompanying notes to financial statements.

LA PENINSULA COMMUNITY ORGANIZATION
STATEMENT OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
ACS FUNDED - OTHER THAN EARLYLEARN
FOR THE YEAR ENDED JUNE 30, 2019

BUDGET CATEGORIES	Other Than EarlyLearn				[A+B] Total ACS Funded (C)
	UPK Enhancement HS	DOE HS UPK Enhancement	Health & Safety	Total Other Than EarlyLearn (B)	
Revenue:					
EarlyLearn revenue	16,148	-	94,725	110,873	6,322,208
Other revenue (disability, interest, etc.)	-	-	-	-	-
Teacher's incentive fund	-	-	-	-	-
CACFP	-	-	-	-	-
Parent Fees	-	-	-	-	-
In-kind contribution	-	-	-	-	-
Sponsor's contribution	-	-	-	-	-
Other funding source revenue ¹	-	-	-	-	-
Total Revenue	16,148	-	94,725	110,873	6,322,208
Expenditures					
Personnel cost					
Salaries	15,000	-	-	15,000	3,476,045
Salaries - COLA	-	-	-	-	106,832
Teacher's Incentive	-	-	-	-	-
Accrued vacation	-	-	-	-	91,700
FICA	1,148	-	-	1,148	278,502
FICA - COLA	-	-	-	-	8,173
FICA - Teacher's Incentive	-	-	-	-	-
Accrued vacation - FICA	-	-	-	-	7,015
Workers compensation	-	-	-	-	122,243
Unemployment insurance	-	-	-	-	8,374
Pension	-	-	-	-	325,829
Welfare fund	-	-	-	-	9,962
Health Insurance	-	-	-	-	537,479
Substitutes	-	-	-	-	-
Total personnel cost	16,148	-	-	16,148	4,972,154
Facilities cost					
Rent	-	-	-	-	94,424
Insurance	-	-	-	-	68,651
Custodial services	-	-	-	-	-
Alarm	-	-	-	-	-
Telecommunications	-	-	-	-	47,246
Utilities	-	-	-	-	46,531
Maintenance and repairs	-	-	94,725	94,725	187,032
Capital expenditures and renovations	-	-	-	-	-
Other facilities costs	-	-	-	-	-
Total facilities cost	-	-	94,725	94,725	443,884
Other than personnel services (OTPS)					
Supplies	-	-	-	-	293,580
Equipment over \$3,000 - Head Start	-	-	-	-	-
Equipment over \$5,000 - Child Care	-	-	-	-	-
Postage	-	-	-	-	1,415
Advertising	-	-	-	-	2,506
Instructional Field Trips	-	-	-	-	42,673
Training/Staff Development	-	-	-	-	35,216
Transportation	-	-	-	-	8,415
Food - CACFP	-	-	-	-	-
Non-food related cost - CACFP	-	-	-	-	-
Audit	-	-	-	-	29,800
Parent Services	-	-	-	-	9,252
Consultant - programmatic	-	-	-	-	280,956
Consultant - administrative	-	-	-	-	202,357
Indirect cost - Head Start	-	-	-	-	-
Other OTPS	-	-	-	-	-
Total OTPS	-	-	-	-	906,170
TOTAL EARLYLEARN COST	16,148	-	94,725	110,873	6,322,208
Excess (deficiency) of revenue over (under) expenditures	-	-	-	-	-

See accompanying notes to financial statements.

LA PENINSULA COMMUNITY ORGANIZATION
STATEMENT OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
NOT ACS FUNDED
FOR THE YEAR ENDED JUNE 30, 2019

BUDGET CATEGORIES	NOT ACS FUNDED				
	Actual				
	CACFP	Cash Contribution (Head Start)	In-kind Contribution (Head Start)	Sponsor's Contribution (Other than Head Start)	Sponsor
Revenue:					
EarlyLearn revenue	-	-	-	-	-
Other revenue (disability, interest, etc.)	-	-	-	-	233
Teacher's incentive fund	-	-	-	-	-
CACFP	351,586	-	-	-	-
Parent Fees	-	-	-	-	-
In-kind contribution	-	-	231,883	-	-
Sponsor's contribution	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Other funding source revenue ¹	-	-	-	-	-
Total Revenue	351,586	-	231,883	-	233
Expenditures					
Personnel cost					
Salaries	3,924	-	-	-	-
Salaries - COLA	-	-	-	-	-
Teacher's Incentive	-	-	-	-	-
Accrued vacation	-	-	-	-	-
FICA	300	-	-	-	-
FICA - COLA	-	-	-	-	-
FICA - Teacher's Incentive	-	-	-	-	-
Accrued vacation - FICA	-	-	-	-	-
Workers compensation	-	-	-	-	-
Unemployment insurance	-	-	-	-	-
Pension	-	-	-	-	-
Welfare fund	-	-	-	-	-
Health Insurance	-	-	-	-	-
Substitutes	-	-	-	-	-
Total personnel cost	4,224	-	-	-	-
Facilities cost					
Rent	-	-	-	-	-
Insurance	-	-	-	-	-
Property Taxes	-	-	-	-	-
Capital expenditures and renovations	-	-	-	-	-
Other facilities costs	-	-	-	-	-
Total facilities cost	-	-	-	-	-
Other than personnel services (OTPS)					
Supplies	-	-	-	-	14,029
Equipment over \$3,000 - Head Start	-	-	-	-	-
Equipment over \$5,000 - Child Care	-	-	-	-	-
Postage	-	-	-	-	-
Advertising	-	-	-	-	-
Instructional Field Trips	-	-	-	-	-
Training/Staff Development	-	-	-	-	-
Transportation	-	-	-	-	65
Food - CACFP	345,728	-	-	-	-
Non-food related cost - CACFP	1,634	-	-	-	-
Audit	-	-	-	-	-
Parent Services	-	-	-	-	-
Consultant - programmatic	-	-	-	-	-
Consultant - administrative	-	-	-	-	60,988
In-kind Contribution (HS)	-	-	231,883	-	-
Sponsor's Contribution (Not HS)	-	-	-	-	-
Other OTPS	-	-	-	-	11,834
Total OTPS	347,362	-	231,883	-	86,916
TOTAL EARLYLEARN COST	351,586	-	231,883	-	86,916
Excess (deficiency) of revenue over (under) expenditures	-	-	-	-	(86,683)

See accompanying notes to the financial statements.

LA PENINSULA COMMUNITY ORGANIZATION
STATEMENT OF HEAD START EXPENSES BY PROGRAM YEAR
FOR THE YEAR ENDED JUNE 30, 2019

<u>Category</u>	<u>Program Year 05</u> <u>7/1/18-1/31/19</u>	<u>Program Year 06</u> <u>2/1/19-6/30/19</u>	<u>Total Head Start</u> <u>Expenses</u>
Personnel and fringe cost			
Salaries	\$ 1,816,043	\$ 1,152,568	\$ 2,968,611
FICA	151,977	85,988	237,965
Unemployment insurance	3,932	2,514	6,446
Pension	133,869	191,628	325,497
Welfare fund	2,842	5,841	8,683
Health insurance	212,757	212,231	424,988
Worker's compensation	61,476	39,330	100,806
Disability	1,216	4,411	5,627
Substitute staff	-	-	-
Total personnel and fringe cost	<u>2,384,112</u>	<u>1,694,511</u>	<u>4,078,623</u>
Facilities cost			
Rent (Delegate Agency Administered Costs)	\$ 69,060	\$ 25,364	\$ 94,424
Property taxes	-	-	-
Water/sewer	-	-	-
Utilities (Delegate Agency Administered Costs)	21,884	17,461	39,345
Insurance	37,534	22,793	60,327
Telecommunications	22,627	12,480	35,107
Maintenance and repairs	40,224	39,729	79,953
Capital expenditure and renovations	-	-	-
Other facilities cost	-	-	-
Total facilities cost	<u>191,329</u>	<u>117,827</u>	<u>309,156</u>
Other than personnel services (OTPS)			
Supplies	\$ 132,847	\$ 113,062	\$ 245,909
Equipment over \$3,000	-	-	-
Training	15,679	12,022	27,701
Parent services/family involvement	422	8,830	9,252
Programmatic consultants	122,607	106,194	228,801
Administrative consultants	89,354	75,788	165,142
Field Trips	-	-	-
Transportation	17,415	27,372	44,787
Audit	8,786	17,394	26,180
Postage	544	606	1,150
Other OTPS	292	1,574	1,866
Total OTPS	<u>387,946</u>	<u>362,842</u>	<u>750,788</u>
Indirect cost	-	-	-
Total Expenses	\$ 2,963,387	\$ 2,175,180	\$ 5,138,567
Health and Safety	-	94,725	94,725
Less: Program Income	-	(94,725)	(94,725)
Total Head Start Funded Expenses	<u>\$ 2,963,387</u>	<u>\$ 2,175,180</u>	<u>\$ 5,138,567</u>
Non-Federal Share (NFS) Expenses			
Head Start UPK	\$ 457,412	\$ 615,356	\$ 1,072,768
DOE HS UPK Enhancement	9,416	6,732	16,148
Cash Contributions - Head Start	-	-	-
In-kind Contributions - Head Start	\$ 148,793	\$ 83,090	\$ 231,883
Total NFS Expenses	<u>\$ 615,621</u>	<u>\$ 705,178</u>	<u>\$ 1,320,799</u>
Total Head Start Program Expenses	<u>\$ 3,579,008</u>	<u>\$ 2,880,358</u>	<u>\$ 6,459,366</u>
NFS Program Percentage	20.8%	24.5%	25.7%
Administrative Expenses			
Personnel and fringe cost	\$ 305,741	\$ 186,854	\$ 492,595
Facilities cost	1,429	1,614	3,043
OTPS	31,568	38,866	70,434
Indirect cost	-	-	-
NFS expenses	71,556	87,883	159,439
Total Administrative Expenses	410,294	315,217	725,511
Total Head Start Program Expenses	\$ 3,579,008	\$ 2,880,358	\$ 6,459,366
Administrative Expense Percentage	11.5%	10.9%	11.2%
Special Reporting:			
CACFP Funded Expenses	\$ 190,745	\$ 160,841	\$ 351,586

LA PENINSULA COMMUNITY ORGANIZATION
STATEMENT OF NON-FEDERAL SHARE EXPENSES BY PROGRAM YEAR
FOR THE YEAR ENDED JUNE 30, 2019

Category	HS UPK		DOE HS UPK Enhancement		Cash Contributions - Head Start		In-kind Contributions - Head Start (Schedule 1)	
	Program Year 05 7/1/18-1/31/19	Program Year 06 2/1/19-6/30/19	Program Year 05 7/1/18-1/31/19	Program Year 06 2/1/19-6/30/19	Program Year 05 7/1/18-1/31/19	Program Year 06 2/1/19-6/30/19	Program Year 05 7/1/18-1/31/19	Program Year 06 2/1/19-6/30/19
Personnel and fringe cost								
Salaries	306,196	384,770	6,249	8,751	-	-	-	-
FICA	25,262	29,315	479	669	-	-	-	-
Unemployment insurance	847	1,078	-	-	-	-	-	-
Pension	-	332	-	-	-	-	-	-
Welfare fund	514	765	-	-	-	-	-	-
Health insurance	42,693	64,174	-	-	-	-	-	-
Worker's compensation	11,269	10,168	-	-	-	-	-	-
Substitute staff	-	-	-	-	-	-	-	-
Total personnel and fringe cost	386,781	490,602	6,728	9,420	-	-	-	-
Facilities cost								
Rent (Delegate Agency Administered Costs)	-	-	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-	-	-
Water/sewer	-	-	-	-	-	-	-	-
Utilities (Delegate Agency Administered Costs)	2,261	4,925	-	-	-	-	-	-
Insurance	3,473	4,851	-	-	-	-	-	-
Telecommunications	4,248	7,891	-	-	-	-	-	-
Maintenance and repairs	5,422	6,932	-	-	-	-	-	-
Other facilities cost	-	-	-	-	-	-	-	-
Total facilities cost	15,404	24,599	-	-	-	-	-	-
Other than personnel services (OTPS)								
Supplies	19,863	28,073	-	-	-	-	-	-
Equipment over \$3,000	-	-	-	-	-	-	-	-
Training/Staff Development	3,357	4,798	-	-	-	-	-	-
Parent services/family involvement	-	-	-	-	-	-	-	-
Programmatic consultants	20,093	32,062	-	-	-	-	-	-
Administrative consultants	5,653	31,562	-	-	-	-	-	-
Transportation	3,669	2,632	-	-	-	-	-	-
Audit	2,592	1,028	-	-	-	-	-	-
Food (not funded by CACFP)	-	-	-	-	-	-	-	-
In-kind Contribution	-	-	-	-	-	-	-	-
Total OTPS	55,227	100,155	-	-	-	-	148,793	83,090
Indirect cost								
	-	-	-	-	-	-	-	-
Total Expenses	457,412	615,356	6,728	9,420	-	-	148,793	83,090
Breakdown by funding source:								
State	457,412	615,356	6,728	9,420	-	-	-	-
City	-	-	-	-	-	-	-	-
Private/Third-Party	-	-	-	-	-	-	-	-
Delegate Agency	-	-	-	-	-	-	-	-
Total	457,412	615,356	6,728	9,420	-	-	148,793	83,090

**LA PENINSULA COMMUNITY PROGRESS ORGANIZATION
SCHEDULE OF QUANTITATIVE PROGRAM RESULTS
FOR THE YEAR ENDED JUNE 30, 2019**

ENROLLMENT

1	Contracted slots per site	
	a) 711 Manida Street	123
	b) 1054 Intervale Avenue	106
	c) 499 East 175 Street	68
	d) 1717 Fulton Avenue	100
	e) 1871 Walton Avenue	76
	f) 490 E. 143 Street	53
		526
2	Number of classrooms per site	
	a) 711 Manida Street	7
	b) 1054 Intervale Avenue	6
	c) 499 East 175 Street	2
	d) 1717 Fulton Avenue	6
	e) 1871 Walton Avenue	4
	f) 490 E. 143 Street	3
		28
3	Number of children enrolled by site	
	a) 711 Manida Street	123
	b) 1054 Intervale Avenue	106
	c) 499 East 175 Street	28
	d) 1717 Fulton Avenue	72
	e) 1871 Walton Avenue	75
	f) 490 E. 143 Street	13
		417
4	Number of children in attendance by site	
	a) 711 Manida Street	123
	b) 1054 Intervale Avenue	105
	c) 499 East 175 Street	26
	d) 1717 Fulton Avenue	71
	e) 1871 Walton Avenue	75
	f) 490 E. 143 Street	13
		413
5	The average attendance for contract by site (#4 divided by #3)	
	a) 711 Manida Street	100%
	b) 1054 Intervale Avenue	99%
	c) 499 East 175 Street	93%
	d) 1717 Fulton Avenue	99%
	e) 1871 Walton Avenue	100%
	f) 490 E. 143 Street	100%

**LA PENINSULA COMMUNITY PROGRESS ORGANIZATION
SCHEDULE OF QUANTITATIVE PROGRAM RESULTS
FOR THE YEAR ENDED JUNE 30, 2019**

1	Total expense for the contract (Total EL expense in Schedule 1-A)	\$6,211,335
2	Total expense by site	
	a) 711 Manida Street	\$1,486,039
	b) 1054 Intervale Avenue	1,266,075
	c) 499 East 175 Street	561,409
	d) 1717 Fulton Avenue	1,207,737
	e) 1871 Walton Avenue	1,331,742
	f) 490 E. 143 Street	358,333
	Total	<u>\$6,211,335</u>

Average cost slots (Total expenses/Total attendance by sites)

Average cost per site (Total cost per site/Attendance by site)

a) 711 Manida Street	\$12,082
b) 1054 Intervale Avenue	12,058
c) 499 East 175 Street	21,593
d) 1717 Fulton Avenue	17,010
e) 1871 Walton Avenue	17,757
f) 490 E. 143 Street	27,564

Schedule 6

**LA PENINSULA COMMUNITY ORGANIZATION
SCHEDULE OF DUE TO/DUE FROM ACS
FOR THE YEAR ENDED JUNE 30, 2019**

Due from/to ACS at June 30, 2018		(66,268)
Cash received from ACS		<u>(359,324)</u>
		<u>(425,592)</u>
Cash received/advances from ACS		5,533,993
Add other funds collected:		
Parent fees		-
Other revenue (disability)		-
Total funds available		<u>5,533,993</u>
Less claimable expenditures:		
Expenditures	6,322,208	
Less: Accrued Vacation	91,700	
Less: Accrued FICA/related fringes	<u>18,019</u>	<u>6,212,489</u>
Due from ACS at June 30, 2019		<u><u>252,904</u></u>

Note: Not reflected in the above revenue was an amount of \$796,956 that was received subsequently.

Schedule 7

**LA PENINSULA COMMUNITY ORGANIZATION
SCHEDULE OF ACCRUED VACATION
FOR THE YEAR ENDED JUNE 30, 2019**

Payroll Date	Employee # or Position	Accrued Vacation	Employee Fringe	Total as at 6/30/2019
6/30/2019	Cook Helper	891.00	175.08	1,066.08
6/30/2019	Teacher Assistant	540.66	106.24	646.90
6/30/2019	Teacher IA	396.26	77.86	474.12
6/30/2019	Teacher Assistant	932.34	183.20	1,115.54
6/30/2019	Teacher IBM	1,171.87	230.27	1,402.14
6/30/2019	Teacher Assistant	637.91	125.35	763.26
6/30/2019	Teacher Assistant	399.10	78.42	477.52
6/30/2019	Teacher Assistant	1,075.92	211.42	1,287.34
6/30/2019	Teacher Assistant	573.97	112.79	686.76
6/30/2019	Teacher IBM	1,015.98	199.64	1,215.62
6/30/2019	Teacher Assistant	536.13	105.35	641.48
6/30/2019	Teacher Assistant	1,027.27	201.86	1,229.13
6/30/2019	Teacher IA	713.69	140.24	853.93
6/30/2019	Teacher Assistant	249.45	49.02	298.47
6/30/2019	Teacher II	2,281.30	448.28	2,729.58
6/30/2019	Teacher IBM	797.74	156.76	954.50
6/30/2019	Secretary	787.21	154.69	941.90
6/30/2019	Administrative Assistant	1,956.64	384.48	2,341.12
6/30/2019	Teacher IBM	1,300.76	255.60	1,556.36
6/30/2019	Teacher Assistant	996.03	195.72	1,191.75
6/30/2019	Custodian	706.56	138.84	845.40
6/30/2019	Teacher III	691.98	135.97	827.95
6/30/2019	Education Director	510.56	100.32	610.88
6/30/2019	Teacher Assistant	902.09	177.26	1,079.35
6/30/2019	Executive Director	3,682.47	723.61	4,406.08
6/30/2019	Teacher Assistant	819.85	161.10	980.95
6/30/2019	Family Worker	239.80	47.12	286.92
6/30/2019	Teacher II	878.46	172.62	1,051.08
6/30/2019	Family Worker	454.44	89.30	543.74
6/30/2019	Teacher Assistant	1,024.62	201.34	1,225.96
6/30/2019	Teacher III	682.11	134.04	816.15
6/30/2019	Teacher Assistant	901.51	177.15	1,078.66
6/30/2019	Teacher Assistant	996.03	195.72	1,191.75
6/30/2019	Education Director	2,551.14	501.30	3,052.44
6/30/2019	Secretary	381.90	75.04	456.94
6/30/2019	Cook	624.46	122.71	747.17
Subtotal		34,329.21	6,745.71	41,074.92

**LA PENINSULA COMMUNITY ORGANIZATION
SCHEDULE OF ACCRUED VACATION
FOR THE YEAR ENDED JUNE 30, 2019**

Payroll Date	Employee # or Position	Accrued Vacation	Employee Fringe	Total as at 6/30/2019
6/30/2019	Family Services Coord.	818.43	160.82	979.25
6/30/2019	Cook	178.20	35.02	213.22
6/30/2019	Teacher Assistant	901.66	177.18	1,078.84
6/30/2019	Teacher III	1,427.50	280.50	1,708.00
6/30/2019	Custodian	883.22	173.55	1,056.77
6/30/2019	Family Worker	798.15	156.84	954.99
6/30/2019	Family Worker	680.88	133.79	814.67
6/30/2019	Family Worker	788.36	154.91	943.27
6/30/2019	Teacher Assistant	239.66	47.09	286.75
6/30/2019	Teacher Assistant	901.51	177.15	1,078.66
6/30/2019	Family Worker	672.19	132.08	804.27
6/30/2019	Teacher Assistant	698.63	137.28	835.91
6/30/2019	Cook Helper	329.22	64.69	393.91
6/30/2019	Teacher Assistant	801.13	157.42	958.55
6/30/2019	Administrative Assistant	1,015.30	199.51	1,214.81
6/30/2019	Education Director	1,138.40	223.69	1,362.09
6/30/2019	Teacher IBM	1,435.27	282.03	1,717.30
6/30/2019	Family Services Coord.	1,147.74	225.53	1,373.27
6/30/2019	Teacher I	257.61	50.62	308.23
6/30/2019	Teacher III	533.81	104.89	638.70
6/30/2019	Teacher Assistant	729.41	143.33	872.74
6/30/2019	Teacher II	1,461.67	287.22	1,748.89
6/30/2019	Teacher IBM	697.74	137.11	834.85
6/30/2019	Teacher IBM	1,248.69	245.37	1,494.06
6/30/2019	Education Director	555.55	109.16	664.71
6/30/2019	Teacher Assistant	758.95	149.13	908.08
6/30/2019	Teacher Assistant	479.67	94.24	573.91
6/30/2019	Teacher Assistant	898.46	176.55	1,075.01
6/30/2019	Fiscal Officer	2,814.17	552.99	3,367.16
6/30/2019	Teacher IA	1,362.13	267.66	1,629.79
6/30/2019	Custodian	359.15	70.57	429.72
6/30/2019	Facilities Manager	1,802.31	354.15	2,156.46
6/30/2019	Teacher II	1,169.33	229.77	1,399.10
6/30/2019	Teacher Assistant	522.69	102.71	625.40
6/30/2019	Teacher Assistant	797.06	156.62	953.68
6/30/2019	Teacher Assistant	180.22	35.41	215.63
Subtotal		31,484.07	6,186.58	37,670.65

Schedule 7

**LA PENINSULA COMMUNITY ORGANIZATION
SCHEDULE OF ACCRUED VACATION
FOR THE YEAR ENDED JUNE 30, 2019**

Payroll Date	Employee # or Position	Accrued Vacation	Employee Fringe	Total as at 6/30/2019
6/30/2019	Custodian	410.00	80.56	490.56
6/30/2019	Family Services Coord.	361.94	71.12	433.06
6/30/2019	Teacher IA	1,362.80	267.79	1,630.59
6/30/2019	Cook	322.04	63.28	385.32
6/30/2019	Family Worker	751.86	147.74	899.60
6/30/2019	Teacher Assistant	243.59	47.87	291.46
6/30/2019	Teacher Assistant	318.27	62.54	380.81
6/30/2019	Secretary	267.32	52.53	319.85
6/30/2019	Teacher II	943.18	185.33	1,128.51
6/30/2019	Education Director	2,195.76	431.47	2,627.23
6/30/2019	Teacher IBM	1,247.52	245.14	1,492.66
6/30/2019	Teacher Assistant	913.76	179.55	1,093.31
6/30/2019	Teacher Assistant	647.11	127.16	774.27
6/30/2019	Family Worker	624.92	122.80	747.72
6/30/2019	Teacher IBM	1,248.69	245.37	1,494.06
6/30/2019	Teacher Assistant	186.25	36.60	222.85
6/30/2019	Custodian	623.47	122.51	745.98
6/30/2019	Teacher IBM	1,049.24	206.18	1,255.42
6/30/2019	Teacher IA	240.88	47.33	288.21
6/30/2019	Family Worker	231.64	45.52	277.16
6/30/2019	Family Worker	968.03	190.22	1,158.25
6/30/2019	Education Director	1,800.24	353.75	2,153.99
6/30/2019	Family Services Coord.	784.24	154.10	938.34
6/30/2019	Family Worker	189.75	37.29	227.04
6/30/2019	Secretary	863.55	169.69	1,033.24
6/30/2019	Education Director	1,827.52	359.12	2,186.64
6/30/2019	Admin. Assistant	1,741.44	342.19	2,083.63
6/30/2019	Teacher Assistant	721.06	141.69	862.75
6/30/2019	Teacher IBM	1,279.08	251.34	1,530.42
6/30/2019	Cook Helper	214.39	42.13	256.52
6/30/2019	Cook	1,038.71	204.11	1,242.82
6/30/2019	Cook Helper	268.60	52.78	321.38
Subtotal		25,886.85	5,086.80	30,973.65
Grand Total		91,700.13	18,019.09	109,719.22

**LA PENINSULA COMMUNITY PROGRESS ORGANIZATION
HEAD START PY06 UNUSED ACCRUED VACATION
FOR THE YEAR ENDED JUNE 30, 2019**

Schedule 8A

Functional Title	FTE	EMPLOYEE TOTAL SALARY	Hourly rate	PY 06 UNUSED ACCRUED VACATION 2/1/19 - 6/30/19 (HOURS)	PY 06 UNUSED ACCRUED VACATION 2/1/19 - 6/30/19 (\$)	FICA	FICA RATE %	Total \$
Cook Helper	1	27791.4	15.27	58.35	\$ 891.00	\$ 68.16	7.65%	\$ 959.16
Teaching Assitant	1	28106.26	15.44	35.01	\$ 540.66	\$ 41.36	7.65%	\$ 582.02
Teacher IA	1	36946	20.30	19.52	\$ 396.26	\$ 30.31	7.65%	\$ 426.57
Teaching Assitant	1	30284.8	16.64	56.03	\$ 932.34	\$ 71.32	7.65%	\$ 1,003.66
Teacher IBM	1	45572.8	25.04	46.80	\$ 1,171.87	\$ 89.65	7.65%	\$ 1,261.52
Teaching Assistant	1	31067.4	17.07	37.37	\$ 637.91	\$ 48.80	7.65%	\$ 686.71
Teaching Assistant	1	31067.4	17.07	23.38	\$ 399.10	\$ 30.53	7.65%	\$ 429.63
Teaching Assistant	1	31067.4	17.07	63.03	\$ 1,075.92	\$ 82.31	7.65%	\$ 1,158.23
Teaching Assitant	1	30139.2	16.56	34.66	\$ 573.97	\$ 43.91	7.65%	\$ 617.88
Teacher IBM	1	38911.6	21.38	47.52	\$ 1,015.98	\$ 77.72	7.65%	\$ 1,093.70
Teaching Assitant	1	27791.4	15.27	35.11	\$ 536.13	\$ 41.01	7.65%	\$ 577.14
Teaching Assitant	1	31067.4	17.07	60.18	\$ 1,027.27	\$ 78.59	7.65%	\$ 1,105.86
Teacher IA	1	36964.2	20.31	35.14	\$ 713.69	\$ 54.60	7.65%	\$ 768.29
Teaching Assitant	1	29556.8	16.24	15.36	\$ 249.45	\$ 19.08	7.65%	\$ 268.53
Teacher II	1	45591	25.05	91.07	\$ 2,281.30	\$ 174.52	7.65%	\$ 2,455.82
Teacher IBM	1	47447.4	26.07	30.60	\$ 797.74	\$ 61.03	7.65%	\$ 858.77
Secretary	1	29138.2	16.01	49.17	\$ 787.21	\$ 60.22	7.65%	\$ 847.43
Administrative Assistant	1	53071.2	29.16	67.10	\$ 1,956.64	\$ 149.68	7.65%	\$ 2,106.32
Teacher IBM	1	38911.6	21.38	60.84	\$ 1,300.76	\$ 99.51	7.65%	\$ 1,400.27
Teaching Assistant	1	31067.4	17.07	58.35	\$ 996.03	\$ 76.20	7.65%	\$ 1,072.23
Custodian	1	19164.6	10.53	67.10	\$ 706.56	\$ 54.05	7.65%	\$ 760.61
Teacher III	1	54709.2	30.06	23.02	\$ 691.98	\$ 52.94	7.65%	\$ 744.92
Education Director	1	58003.4	31.87	16.02	\$ 510.56	\$ 39.06	7.65%	\$ 549.62
Teaching Assitant	1	28137.2	15.46	58.35	\$ 902.09	\$ 69.01	7.65%	\$ 971.10
Executive Director	1	114860.2	63.11	58.35	\$ 3,682.47	\$ 281.71	7.65%	\$ 3,964.18
Teaching Assitant	1	27791.4	15.27	53.69	\$ 819.85	\$ 62.72	7.65%	\$ 882.57
Family Worker	1	31085.6	17.08	14.04	\$ 239.80	\$ 18.34	7.65%	\$ 258.14
Teacher II	1	45588.634	25.05	35.07	\$ 878.46	\$ 67.20	7.65%	\$ 945.66
Family Worker	1	28737.8	15.79	28.78	\$ 454.44	\$ 34.76	7.65%	\$ 489.20
Teaching Assitant	1	27791.4	15.27	67.10	\$ 1,024.62	\$ 78.38	7.65%	\$ 1,103.00
Teacher III	1	53144	29.20	23.36	\$ 682.11	\$ 52.18	7.65%	\$ 734.29
Teaching Assitant	1	28119	15.45	58.35	\$ 901.51	\$ 68.97	7.65%	\$ 970.48
Teaching Assistant	1	31067.4	17.07	58.35	\$ 996.03	\$ 76.20	7.65%	\$ 1,072.23
Education Director	1	69196.4	38.02	67.10	\$ 2,551.14	\$ 195.16	7.65%	\$ 2,746.30
Family Services	1	33961.2	18.66	43.86	\$ 818.43	\$ 62.61	7.65%	\$ 881.04
Cook	1	27791.4	15.27	11.67	\$ 178.20	\$ 13.63	7.65%	\$ 191.83
Teaching Assitant	1	28119	15.45	58.36	\$ 901.66	\$ 68.98	7.65%	\$ 970.64
Teacher III	1	54672.8	30.04	47.52	\$ 1,427.50	\$ 109.20	7.65%	\$ 1,536.70
Custodian	1	27791.4	15.27	57.84	\$ 883.22	\$ 67.57	7.65%	\$ 950.79
Family Worker	1	31085.6	17.08	46.73	\$ 798.15	\$ 61.06	7.65%	\$ 859.21
Family Worker	1	29575	16.25	41.90	\$ 680.88	\$ 52.09	7.65%	\$ 732.97
Family Worker	1	30193.8	16.59	47.52	\$ 788.36	\$ 60.31	7.65%	\$ 848.67
Teaching Assistant	1	31067.4	17.07	14.04	\$ 239.66	\$ 18.33	7.65%	\$ 257.99
Teaching Assitant	1	28119	15.45	58.35	\$ 901.51	\$ 68.97	7.65%	\$ 970.48
Family Worker	1	27791.4	15.27	44.02	\$ 672.19	\$ 51.42	7.65%	\$ 723.61
Teaching Assitant	1	28155.4	15.47	45.16	\$ 698.63	\$ 53.45	7.65%	\$ 752.08
Cook Helper	1	27791.4	15.27	21.56	\$ 329.22	\$ 25.19	7.65%	\$ 354.41
Subtotal					\$ 42,640.46	\$ 3,262.00		\$ 45,902.46

LA PENINSULA COMMUNITY PROGRESS ORGANIZATION
HEAD START PY06 UNUSED ACCRUED VACATION
FOR THE YEAR ENDED JUNE 30, 2019

Schedule 8A

Functional Title	FTE	EMPLOYEE TOTAL SALARY	Hourly rate	PY 06 UNUSED ACCRUED VACATION 2/1/19 - 6/30/19 (HOURS)	PY 06 UNUSED ACCRUED VACATION 2/1/19 - 6/30/19 (\$)	FICA	FICA RATE %	Total \$
Administrative Assistant	1	36218	19.90	51.02	\$ 1,015.30	\$ 77.67	7.65%	\$ 1,092.97
Teaching Assitant	1	29593.2	16.26	49.27	\$ 801.13	\$ 61.29	7.65%	\$ 862.42
Education Director	1	58877	32.35	35.19	\$ 1,138.40	\$ 87.09	7.65%	\$ 1,225.49
Teacher IBM	1	38929.8	21.39	67.10	\$ 1,435.27	\$ 109.80	7.65%	\$ 1,545.07
Family Services	1	35799.4	19.67	58.35	\$ 1,147.74	\$ 87.80	7.65%	\$ 1,235.54
Teacher I	1	34962.2	19.21	13.41	\$ 257.61	\$ 19.71	7.65%	\$ 277.32
Teacher III	1	54672.8	30.04	17.77	\$ 533.81	\$ 40.84	7.65%	\$ 574.65
Teaching Assitant	1	30157.4	16.57	44.02	\$ 729.41	\$ 55.80	7.65%	\$ 785.21
Teacher II	1	45591	25.05	58.35	\$ 1,461.67	\$ 111.82	7.65%	\$ 1,573.49
Teacher IBM	1	38929.8	21.39	32.62	\$ 697.74	\$ 53.38	7.65%	\$ 751.12
Teacher IBM	1	38948	21.40	58.35	\$ 1,248.69	\$ 95.52	7.65%	\$ 1,344.21
Education Director	1	81408.6	44.73	12.42	\$ 555.55	\$ 42.50	7.65%	\$ 598.05
Teaching Assitant	1	29502.2	16.21	46.82	\$ 758.95	\$ 58.06	7.65%	\$ 817.01
Teaching Assitant	1	31067.4	17.07	28.10	\$ 479.67	\$ 36.69	7.65%	\$ 516.36
Teaching Assitant	1	32050.2	17.61	51.02	\$ 898.46	\$ 68.73	7.65%	\$ 967.19
Fiscal Officer	1	76330.8	41.94	67.10	\$ 2,814.17	\$ 215.28	7.65%	\$ 3,029.45
Facilities Manager	1	48885.2	26.86	67.10	\$ 1,802.31	\$ 137.88	7.65%	\$ 1,940.19
Teacher IA	1	36946	20.30	67.10	\$ 1,362.13	\$ 104.20	7.65%	\$ 1,466.33
Custodian	1	27791.4	15.27	23.52	\$ 359.15	\$ 27.47	7.65%	\$ 386.62
Teacher II	1	45591	25.05	46.68	\$ 1,169.33	\$ 89.45	7.65%	\$ 1,258.78
Teaching Assitant	1	29047.2	15.96	32.75	\$ 522.69	\$ 39.99	7.65%	\$ 562.68
Teaching Assitant	1	29556.8	16.24	49.08	\$ 797.06	\$ 60.98	7.65%	\$ 858.04
Custodian	1	27791.4	15.27	26.85	\$ 410.00	\$ 31.37	7.65%	\$ 441.37
Family Services	1	36327.2	19.96	18.13	\$ 361.94	\$ 27.69	7.65%	\$ 389.63
Teacher IA	1	36964.2	20.31	67.10	\$ 1,362.80	\$ 104.25	7.65%	\$ 1,467.05
Cook	1	27791.4	15.27	21.09	\$ 322.04	\$ 24.64	7.65%	\$ 346.68
Family Worker	1	31085.6	17.08	44.02	\$ 751.86	\$ 57.52	7.65%	\$ 809.38
Teaching Assistant	1	31067.4	17.07	14.27	\$ 243.59	\$ 18.63	7.65%	\$ 262.22
Secretary	1	29666	16.30	16.40	\$ 267.32	\$ 20.45	7.65%	\$ 287.77
Teaching Assitant	1	28119	15.45	20.60	\$ 318.27	\$ 24.35	7.65%	\$ 342.62
Teacher II	1	48029.8	26.39	35.74	\$ 943.18	\$ 72.15	7.65%	\$ 1,015.33
Education Director	1	59896.2	32.91	66.72	\$ 2,195.76	\$ 167.98	7.65%	\$ 2,363.74
Teacher IBM	1	38911.6	21.38	58.35	\$ 1,247.52	\$ 95.44	7.65%	\$ 1,342.96
Teaching Assitant	1	28501.2	15.66	58.35	\$ 913.76	\$ 69.90	7.65%	\$ 983.66
Teaching Assitant	1	29666	16.30	39.70	\$ 647.11	\$ 49.50	7.65%	\$ 696.61
Family Worker	1	35799.4	19.67	31.77	\$ 624.92	\$ 47.81	7.65%	\$ 672.73
Teacher IBM	1	38948	21.40	58.35	\$ 1,248.69	\$ 95.52	7.65%	\$ 1,344.21
Teaching Assitant	1	29047.2	15.96	11.67	\$ 186.25	\$ 14.25	7.65%	\$ 200.50
Custodian	1	28191.8	15.49	40.25	\$ 623.47	\$ 47.70	7.65%	\$ 671.17
Teacher IBM	1	38948	21.40	49.03	\$ 1,049.24	\$ 80.27	7.65%	\$ 1,129.51
Teacher IA	1	36964.2	20.31	11.86	\$ 240.88	\$ 18.43	7.65%	\$ 259.31
Family Worker	1	30885.4	16.97	13.65	\$ 231.64	\$ 17.72	7.65%	\$ 249.36
Family Worker	1	30193.8	16.59	58.35	\$ 968.03	\$ 74.05	7.65%	\$ 1,042.08
Education Director	1	58476.6	32.13	56.03	\$ 1,800.24	\$ 137.72	7.65%	\$ 1,937.96
Family Services	1	35799.4	19.67	39.87	\$ 784.24	\$ 59.99	7.65%	\$ 844.23
Subtotal					\$ 39,728.99	\$ 3,039.27		\$ 42,768.26

**LA PENINSULA COMMUNITY PROGRESS ORGANIZATION
HEAD START PY06 UNUSED ACCRUED VACATION
FOR THE YEAR ENDED JUNE 30, 2019**

Schedule 8A

Functional Title	FTE	EMPLOYEE TOTAL SALARY	Hourly rate	PY 06 UNUSED ACCRUED VACATION 2/1/19 - 6/30/19 (HOURS)	PY 06 UNUSED ACCRUED VACATION 2/1/19 - 6/30/19 (\$)	FICA	FICA RATE %	Total \$
Family Worker	1	29592.29	16.26	11.67	\$ 189.75	\$ 14.52	7.65%	\$ 204.27
Secretary	1	30230.2	16.61	51.99	\$ 863.55	\$ 66.06	7.65%	\$ 929.61
Education Director	1	57002.4	31.32	58.35	\$ 1,827.52	\$ 139.81	7.65%	\$ 1,967.33
Administrative Assistant	1	53071.2	29.16	59.72	\$ 1,741.44	\$ 133.22	7.65%	\$ 1,874.66
Teaching Assitant	1	29556.8	16.24	44.40	\$ 721.06	\$ 55.16	7.65%	\$ 776.22
Teacher IBM	1	38948	21.40	59.77	\$ 1,279.08	\$ 97.85	7.65%	\$ 1,376.93
Cook Helper	1	27791.4	15.27	14.04	\$ 214.39	\$ 16.40	7.65%	\$ 230.79
Cook	1	28173.6	15.48	67.10	\$ 1,038.71	\$ 79.46	7.65%	\$ 1,118.17
Cook Helper	1	27791.4	15.27	17.59	\$ 268.60	\$ 20.55	7.65%	\$ 289.15
Teaching Assitant	1	28106.26	15.44	11.67	\$ 180.22	\$ 13.79	7.65%	\$ 194.01
Secretary	1	30193.8	16.59	23.02	\$ 381.90	\$ 29.22	7.65%	\$ 411.12
Cook		28173.6	15.48	40.34	\$ 624.46	\$ 47.77	7.65%	\$ 672.23
Subtotal					\$ 9,330.68	\$ 713.80		\$ 10,044.48

Grand Total

\$ 91,700.13 \$ 7,015.06

\$ 98,715.19

LA PENINSULA COMMUNITY ORGANIZATION
FY19 (PY05/06) AUDIT EXPENSE
FOR THE YEAR ENDED JUNE 30, 2019

Schedule 8B

CPA Firm Name

Grace Nkenke, CPA

Cost

\$ 29,800.00

**LA PENINSULA COMMUNITY ORGANIZATION
FOR THE YEAR ENDED JUNE 30, 2019**

INTRODUCTION

The EarlyLearn Provider Organization, contracted by the City of New York, Administration for Children's Services provides the following services under the contract.

The contract was received for the year ending June 30, 2019 and totals \$8,079,722 for the period. The contract is being matched with Contractor Contribution or Non-federal Match of 25% of the budget headstart amount.

EXIT CONFERENCE

An exit conference was held on April 25, 2020 via Video conferencing.

In attendance were:

Delegate Agency Program:

Ms. Johanna Dejesus-Cortes	-	Executive Director
Mr. Delmas Costin Jr. Esq	-	Chairperson
Ms. Jill Roche-Gomez, Esq.	-	Vice Chairperson
Ms. Kathia Urbina	-	Chair Parent Committee
Mr. Arwind Singh	-	Member
Mr. Franklin Hurst	-	Fiscal Consultant

Audit Firm:

Grace Nkenke, CPA	-	Practitioner
-------------------	---	--------------