

The Child Center of NY, Inc.

Financial Statements

June 30, 2016

Independent Auditors' Report

Board of Directors
The Child Center of NY, Inc.

We have audited the accompanying financial statements of The Child Center of NY, Inc. (the "Organization"), which comprise the statement of financial position as of June 30, 2016, 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.

Auditors' 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 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 The Child Center of NY, Inc. as of June 30, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Prior Period Financial Statements

The financial statements of the Organization as of June 30, 2015 were audited by other auditors whose report dated January 11, 2016, expressed an unmodified opinion on these financial statements. The summarized comparative information presented herein as of and for the year ended June 30, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary Schedule

Our audit was conducted for purposes of forming an opinion on the financial statements as a whole. The accompanying supplementary schedule of program services expenses on page 15 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 taken as a whole.

PKF O'Connor Davies, LLP

November 30, 2016

The Child Center of NY, Inc.

Statement of Financial Position
June 30, 2016
(with comparative amounts at June 30, 2015)

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents	\$ 1,543,644	\$ 739,276
Restricted cash	589,557	589,557
Patient services receivable, net	881,568	1,428,841
Contracts and grants receivable, net	6,887,234	6,057,939
Contributions receivable	641,057	1,908,443
Prepaid expenses	197,720	110,875
Security deposits	146,733	146,733
Property and equipment, net	<u>291,376</u>	<u>362,973</u>
	<u>\$ 11,178,889</u>	<u>\$ 11,344,637</u>
 LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	\$ 3,588,058	\$ 2,566,024
Deferred rent	159,302	-
Due to government agencies	4,081,545	6,227,830
Line of credit	<u>645,856</u>	<u>650,000</u>
Total Liabilities	<u>8,474,761</u>	<u>9,443,854</u>
Net Assets		
Unrestricted		
Board designated	589,557	48,271
Operating	<u>2,035,676</u>	<u>-</u>
Total Unrestricted	2,625,233	48,271
Temporarily restricted	<u>78,895</u>	<u>1,852,512</u>
Total Net Assets	<u>2,704,128</u>	<u>1,900,783</u>
	<u>\$ 11,178,889</u>	<u>\$ 11,344,637</u>

See notes to financial statements

The Child Center of NY, Inc.

Statement of Activities
Year Ended June 30, 2016
(with summarized totals for the year ended June 30, 2015)

	Unrestricted	Temporarily Restricted	2016 Total	2015 Total
REVENUE AND SUPPORT				
Contracts and grants revenue	\$ 31,210,561	\$ -	\$ 31,210,561	\$ 27,794,559
Patient services revenue, net	10,896,861	-	10,896,861	8,780,932
Contributions	174,953	-	174,953	3,531,124
Fundraising, net of direct expenses of \$124,206 and \$251,788	617,285	-	617,285	889,300
In-kind contributions	667,172	-	667,172	1,137,433
Other income	277,650	-	277,650	211,664
Net assets released from restrictions	<u>1,773,617</u>	<u>(1,773,617)</u>	<u>-</u>	<u>-</u>
Total Revenue and Support	<u>45,618,099</u>	<u>(1,773,617)</u>	<u>43,844,482</u>	<u>42,345,012</u>
EXPENSES				
Program services	39,368,207	-	39,368,207	36,794,038
Supporting Services				
Management and general	4,801,963	-	4,801,963	3,230,866
Fundraising	<u>579,013</u>	<u>-</u>	<u>579,013</u>	<u>426,680</u>
Total Expenses	<u>44,749,183</u>	<u>-</u>	<u>44,749,183</u>	<u>40,451,584</u>
Excess (Deficiency) of Revenue and Support over Expenses	868,916	(1,773,617)	(904,701)	1,893,428
				-
NON-OPERATING ACTIVITY				
Gain on extinguishment of debt	<u>1,708,046</u>	<u>-</u>	<u>1,708,046</u>	<u>-</u>
Change in Net Assets	2,576,962	(1,773,617)	803,345	1,893,428
NET ASSETS				
Beginning of year	<u>48,271</u>	<u>1,852,512</u>	<u>1,900,783</u>	<u>7,355</u>
End of year	<u>\$ 2,625,233</u>	<u>\$ 78,895</u>	<u>\$ 2,704,128</u>	<u>\$ 1,900,783</u>

See notes to financial statements

The Child Center of NY, Inc.

Statement of Functional Expenses

Year Ended June 30, 2016

(with summarized totals for the year ended June 30, 2015)

	Program Services	Management and General	Fundraising	2016 Total	2015 Total
Salaries and wages	\$ 24,625,188	\$ 2,393,949	\$ 159,046	\$ 27,178,183	\$ 24,012,190
Payroll taxes and employee benefits	7,635,201	549,715	30,781	8,215,697	7,213,818
Rent and utilities	1,821,688	315,120	50,000	2,186,808	2,020,173
Program related	1,383,684	8,672	1,506	1,393,862	1,277,856
Consumable supplies	911,373	34,882	19,704	965,959	1,062,966
Consultants	388,952	469,470	217,981	1,076,403	642,050
Equipment related	332,245	59,889	11,325	403,459	616,895
Repairs and maintenance	348,656	174,721	96	523,473	534,809
Other contracted services	221,958	324,050	47,923	593,931	422,430
Telephone	246,968	41,194	410	288,572	292,136
Insurance	164,605	6,760	391	171,756	165,821
Professional fees	34,987	115,744	21	150,752	150,483
Travel and conferences	125,196	17,367	1,300	143,863	137,642
Interest	-	43,125	-	43,125	116,852
Cleaning	28,074	2,002	-	30,076	113,439
Staff training	203,818	45,309	141	249,268	109,818
Community relations	1,000	7,679	15,145	23,824	50,021
Dues and subscriptions	5,208	66,655	1,234	73,097	45,617
Charges and fees	3,095	28,112	10,420	41,627	42,369
Other	14,609	56,737	5,803	77,149	59,724
Postage	9,954	7,464	2,685	20,103	20,088
Bad debt expense	54,317	-	-	54,317	-
Recruitment	10,441	3,662	3,101	17,204	17,119
In-kind expenses	667,172	-	-	667,172	1,137,433
Depreciation and amortization	129,818	29,685	-	159,503	189,835
	<u>\$ 39,368,207</u>	<u>\$ 4,801,963</u>	<u>\$ 579,013</u>	<u>\$ 44,749,183</u>	<u>\$ 40,451,584</u>
Total Expenses					

See notes to financial statements

The Child Center of NY, Inc.

Statement of Cash Flows
Year Ended June 30, 2016
(with comparative amounts for the year ended June 30, 2015)

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 803,345	\$ 1,893,428
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation and amortization	159,503	189,835
Gain on extinguishment of debt	(1,708,046)	-
Adjustment of excess accumulated depreciation	(77,971)	-
Bad debt expense	54,317	-
Changes in operating assets and liabilities		
Patient services receivable	647,956	1,044,437
Contracts and grants receivable	(984,295)	(2,617,863)
Contributions receivable	1,267,386	(1,891,920)
Prepaid expenses	(86,845)	11,097
Accounts payable and accrued expenses	1,022,034	(17,339)
Deferred rent	159,302	-
Due to government agencies	(438,239)	121,036
Net Cash from Operating Activities	818,447	(1,267,289)
 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(9,935)	(27,784)
 CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from line of credit	-	650,000
Payment of line of credit	(4,144)	-
Net Cash from Financing Activities	(4,144)	650,000
Net Change in Cash and Cash Equivalents	804,368	(645,073)
 CASH AND CASH EQUIVALENTS		
Beginning of year	739,276	1,384,349
End of year	\$ 1,543,644	\$ 739,276
 SUPPLEMENTAL CASH FLOW INFORMATION		
Cash paid for interest	\$ 43,125	\$ 15,808

See notes to financial statements

The Child Center of NY, Inc.

Notes to Financial Statements

June 30, 2016

1. Organization and Tax Status

The Child Center of NY, Inc. (the "Organization") is a not-for-profit organization whose mission is to help at risk children and youth succeed in life by providing family intervention, youth development, early childhood services, counseling and home visiting services that help keep families healthy and intact. The Organization offers preventive therapy and crisis intervention to families coping with child abuse, broken home life, underachievement in school, parental drug addiction, and other emotional and educational problems that destabilize families. All of the Organization's efforts are community-based and geared toward helping urban children and families empower themselves.

The Organization receives substantial support from the New York State Office of Mental Health ("NYS OMH"), the New York City Administration for Children's Services ("NYC ACS"), the New York City Department of Youth and Community Development ("NYC DYCD") and the New York City Department of Health and Mental Hygiene ("NYC DMH"). Funding agencies also include the U.S. Department of Health and Human Services ("DHHS"), the New York City Department of Education ("NYC DOE"), the New York State Department of Health ("NYS DOH") and the New York State Office of Children and Family Services ("NYS OCFS"). The Organization is obligated under the terms of the contracts to comply with specified conditions and program requirements set forth by the respective grantor.

The Organization was incorporated in the State of New York and is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Use of Estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

The Child Center of NY, Inc.

Notes to Financial Statements
June 30, 2016

2. Summary of Significant Accounting Policies (continued)

Net Asset Presentation

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted and permanently restricted. Unrestricted net assets are those currently available at the discretion of the governing board for use in operations. Temporarily restricted net assets are those which are stipulated by donors for specific purposes or by passage of time. Permanently restricted net assets are those which are established by donor restricted gifts and bequests to provide permanent endowment. There are no permanently restricted net assets at June 30, 2016 and 2015.

Cash and Cash Equivalents

Cash and cash equivalents include highly liquid fixed income investments with a maturity of three months or less at time of purchase.

Restricted Cash

Donations related to the Auffarth Fund are maintained in a separate bank account and are reflected as restricted cash and board-designated unrestricted net assets in the accompanying financial statements.

Allowance for Doubtful Accounts

An allowance for doubtful accounts is established for contracts and patient services receivables where there exists doubt as to whether an amount will be fully collected. The determination of this allowance is an estimate based on the Organization's historical experience, review of account balances and expectations relative to collections. Contracts and grants receivable are reflected in the statement of financial position net of an allowance for doubtful accounts of \$260,000 and \$105,000 as of June 30, 2016 and 2015. There was no allowance for doubtful accounts as of June 30, 2016 for patient services receivable as these were fully collected subsequent to year-end.

Property and Equipment

Property and equipment are recorded at cost. Depreciation of furniture and equipment is recorded on a straight-line basis over the estimated useful lives of the assets, which range from 5 to 10 years. Leasehold improvements are amortized on a straight-line basis over the estimated useful life of the improvement or the term of the lease, whichever is shorter. Expenditures over \$1,000 with an estimated useful life of more than one year are capitalized to the asset accounts.

Property and equipment are reviewed for impairment if the use of the asset significantly changes or another indicator of possible impairment is identified. If the carrying amount of the asset is not recoverable, the value is written down to the asset's fair value. There were no asset impairments for fiscal 2016 and 2015.

The Child Center of NY, Inc.

Notes to Financial Statements

June 30, 2016

2. Summary of Significant Accounting Policies (continued)

Revenue Recognition

Revenue from contracts and grants designated for use in specific activities is recognized in the period when expenditures have been incurred in compliance with the grantor's restrictions. Contracts and grant awards for the acquisition of long-lived assets are reported as unrestricted non-operating revenue, in the absence of donor stipulations to the contrary, during the fiscal year in which the assets are acquired.

Patient services revenue is reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered. Self-pay revenue is recorded at published charges with charitable allowances deducted to arrive at net self-pay revenue. All other patient services revenue is recorded at published charges, with contractual allowances deducted to arrive at net patient services revenue.

Contributions are recorded at fair value when received or pledged. Amounts are recorded as temporarily or permanently restricted revenue if they are received with donor stipulations that limit the use of the donated asset. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor restricted contributions whose restrictions expire during the same fiscal year are recognized as unrestricted revenue. Conditional contributions are recognized in the period when expenditures have been incurred in compliance with the grantor's restrictions.

In-kind Contributions

In-kind contributions are recognized in the accompanying financial statements based on their fair value. The Organization recognizes the fair value of donated services which create or enhance nonfinancial assets, or require specialized skills provided by individuals possessing those skills and would typically be purchased if not provided by donation. Contributed services that do not meet these criteria are not recognized as revenue and are not reported in the accompanying financial statements.

In-kind contributions primarily relate to donated services performed by professionals in the course of carrying out the functions and activities of federally-funded programs such as Early Head Start and Early Learn programs of the Organization.

Deferred Rent

The Organization occupies several buildings under leases containing escalation clauses that require normalization of the rental expense over the life of the lease. The resulting deferred rent is reflected in the accompanying statement of financial position.

The Child Center of NY, Inc.

Notes to Financial Statements

June 30, 2016

2. Summary of Significant Accounting Policies *(continued)*

Functional Allocation of Expenses

Expenses are charged to program services or supporting services based on a combination of specific identification and allocation by management.

Accounting for Uncertainty in Income Taxes

The Organization recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Management has determined that the Organization has no uncertain tax positions that would require financial statement recognition and/or disclosure. The Organization is no longer subject to examinations by the applicable taxing jurisdictions for periods prior to fiscal 2013.

Summarized Financial Information

The statements of activities and functional expenses include prior year summarized information in total only, which does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the financial statements for the year ended June 30, 2015 from which the summarized information was derived.

Reclassifications

Certain accounts in the fiscal 2015 financial statements have been reclassified to conform to the current year financial statement presentation.

Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is November 30, 2016.

3. Concentration of Credit Risk

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalents, patient services receivable and contracts and grants receivable. The Organization places its cash and cash equivalents with high credit quality financial institutions which, at times, may exceed federally insured limits.

Patient services receivable credit risk is limited because the receivables are reported at their outstanding unpaid balances reduced by an allowance for doubtful accounts, where necessary. The Organization estimates doubtful accounts based on historical bad debts, factors related to specific payors' ability to pay and current economic trends.

The Child Center of NY, Inc.

Notes to Financial Statements
June 30, 2016

3. Concentration of Credit Risk (continued)

Contracts and grants receivable credit risk is limited due to the nature of the contracts and grants. The Organization regularly monitors its contracts and grants receivable by investigating delayed payments and differences when payments received do not conform to the amount billed. The Organization considers all contracts and grants as collectible.

4. Patient Services Receivable, Net

Patient services receivable, net, consist of the following at June 30:

	2016	2015
Medicaid	\$ 431,386	\$ 888,597
Other third-party payors and self-pay	450,182	640,927
	881,568	1,529,524
Allowance for doubtful accounts	-	(100,683)
	<u>\$ 881,568</u>	<u>\$ 1,428,841</u>

5. Contracts and Grants Receivable, Net

Contracts and grants receivable, net, consist of the following at June 30:

	2016	2015
NYC Department of Youth and Community Development	\$ 3,489,189	\$ 2,662,896
NYC Administration for Children's Services	1,617,940	1,493,421
NYC Department of Health and Mental Hygiene	165,625	681,182
NYS Office of Children and Family Services	526,673	301,379
NYS Department of Health	288,179	289,377
New York City TASC	200,368	249,970
NYC Department of Education	516,317	270,804
U.S. Department of Health and Human Services	40,573	-
Other grants	302,370	213,910
	7,147,234	6,162,939
Allowance for doubtful accounts	(260,000)	(105,000)
	<u>\$ 6,887,234</u>	<u>\$ 6,057,939</u>

The Child Center of NY, Inc.

Notes to Financial Statements
June 30, 2016

6. Property and Equipment

Property and equipment, net consist of the following at June 30:

	<u>2016</u>	<u>2015</u>
Furniture and equipment	\$ 1,331,447	\$ 1,321,512
Leasehold improvements	<u>2,224,373</u>	<u>2,186,961</u>
	3,555,820	3,508,473
Accumulated depreciation and amortization	<u>(3,264,444)</u>	<u>(3,145,500)</u>
	<u>\$ 291,376</u>	<u>\$ 362,973</u>

7. Line of Credit

The Organization has a \$650,000 line of credit with a financial institution through March 2017. Borrowings under this arrangement bear interest at the Wall Street Journal prime rate (3.5% at June 30, 2016) and are secured by all assets of the Organization. As of June 30, 2016, the Organization had borrowings outstanding of \$645,856. Interest expense for fiscal 2016 and 2015 amounted to \$31,547 and \$15,808.

8. Due to Government Agencies

Due to government agencies amounted to \$4,081,545 and \$6,227,830 as of June 30, 2016 and 2015. These liabilities represent amounts owed primarily related to recoupments of overpayments from government agencies as well as unused contract advances. The balance at June 30, 2016 includes \$2,290,644, which is payable in equal monthly installments of \$21,501, including interest at 2% per annum, from April 2016 to May 2025. Interest expense for fiscal 2016 and 2015 amounted to \$11,578 and \$0. The reduction from fiscal 2015 to fiscal 2016 is due to the extinguishment of debt described in Note 13.

9. Temporarily Restricted Net Assets

Temporarily restricted net assets consist of following at June 30:

	<u>2016</u>	<u>2015</u>
Carson Challenge Grant	\$ -	\$ 1,773,617
Capital Campaign - Corona clinic	<u>78,895</u>	<u>78,895</u>
	<u>\$ 78,895</u>	<u>\$ 1,852,512</u>

Net assets amounting to \$1,773,617 generated from a challenge grant in fiscal 2015 were released in fiscal 2016 as a result of satisfaction of the matching requirement of the grant.

The Child Center of NY, Inc.

Notes to Financial Statements
June 30, 2016

10. Patient Services Revenue

Patient services revenue consists of the following at June 30:

	2016	2015
Medicaid	\$ 3,196,893	\$ 4,288,405
Other third-party payors and self-pay	<u>7,699,968</u>	<u>4,492,527</u>
	<u>\$10,896,861</u>	<u>\$ 8,780,932</u>

Patient services revenue is accounted for at established billing rates multiplied by the number of visits rendered. Such reimbursement rates are subject to change and retroactive adjustment on the basis of review by the governmental agencies responsible for such funding. Provisions for settlements are accrued on an estimated basis in the period in which the related services are rendered, and are included in due to governmental agencies. Final determination of reimbursement rates is subject to audit and review by governmental payors and any overpayments are reflected as amounts due to governmental agencies.

11. Contracts and Grants Revenue

Contracts and grants revenue consists of the following at June 30:

	2016	2015
NYC Administration for Children's Services	\$12,429,907	\$ 11,817,839
NYC Department of Youth and Community Development	9,451,031	8,917,815
NYC Department of Health and Mental Hygiene	2,145,065	2,379,752
NYC Department of Education	2,292,095	1,436,869
U.S. Department of Health and Human Services	954,637	955,118
NYS Department of Health	489,360	708,818
NYS Office of Children and Family Services	542,063	583,692
Subcontracts - NYC schools	342,408	-
NYS Education Department	186,086	290,932
NYS Department of Criminal Justice Services	174,630	-
Fees - enrolled students	32,068	50,253
NYS Office of Mental Health	-	42,500
Foundation grants	1,363,916	509,856
Other contracts and grants	<u>807,295</u>	<u>101,115</u>
	<u>\$31,210,561</u>	<u>\$ 27,794,559</u>

The Child Center of NY, Inc.

Notes to Financial Statements
June 30, 2016

12. Pension Plan

The Organization has a defined contribution money purchase pension plan covering substantially all nonunion employees meeting certain eligibility requirements. Contributions to the plan are 10% of gross salaries. Pension expense amounted to \$856,457 and \$646,982 for the years ended June 30, 2016 and 2015.

The contributions to the pension fund for union employees under the collective bargaining agreement with 1199 SEIU United Healthcare Workers East is 10.76% of gross payroll. Pension contributions are paid directly to the union and any amount unpaid at June 30 is accrued. Contributions to the National Benefit fund for the same union employees were 30% of gross payroll effective October 2015. Pension expense amounted to \$713,401 and \$787,369 for the years ended June 30, 2016 and 2015.

13. Gain on Extinguishment of Debt

During fiscal 2016, the Organization came to an agreement with two government agencies to satisfy amounts owed to the agencies. The resulting gain from the extinguishment of these debts is shown under non-operating activity in accompanying statement of activities.

14. Commitments and Contingencies

The Organization leases eight facilities with leases expiring through fiscal 2029. Several of the leases contain escalations for real estate taxes. Rent expense for the years ended June 30, 2016 and 2015 amounted to \$2,044,405 and \$1,875,370. All facilities are operated under noncancellable operating leases requiring future minimum payments as follows:

Year Ending June 30:	
2017	\$ 1,936,098
2018	2,143,877
2019	2,064,066
2020	2,006,519
2021	1,443,824
Thereafter	<u>6,591,590</u>
	<u>\$16,185,974</u>

The Organization has contracted with various funding agencies to perform certain counseling services and receives Medicaid revenue from the state and federal governments. Reimbursements received under these contracts and payments from Medicaid are subject to audit by federal and state governments and other agencies. Upon audit, if discrepancies are discovered, the Organization could be held responsible for refunding the amounts in question.

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The Child Center of NY, Inc.

Supplementary Schedule

June 30, 2016

The Child Center of NY, Inc.

Supplementary Schedule of Program Services Expenses
Year Ended June 30, 2016

	NYC ACS	NYC DOE	NYC DMH	NYC DYCD	NYS ED	NYS OCFS	DHHS	NYS DOH	NYSOMH	DCJS	Other	Administrative	Total
Salaries and wages	\$ 7,321,127	\$ 1,366,770	\$ 2,662,206	\$ 6,093,409	\$ 110,539	\$ 450,001	\$ 620,527	\$ 238,342	\$ 4,227,451	\$ 94,118	\$ 1,440,698	\$ -	\$ 24,625,188
Payroll taxes and employee benefits	2,812,197	378,958	1,039,077	1,164,591	22,335	59,067	164,543	65,610	1,479,244	30,944	418,635	-	7,635,201
Rent and utilities	688,585	697	263,827	810	-	-	159,382	8,104	650,236	2,035	48,012	-	1,821,688
Program related	69,958	155,503	105,418	715,636	15,716	29,194	43,051	191,851	2,607	588	54,162	-	1,383,684
Consumable supplies	103,802	101,166	40,277	426,738	8,496	22,695	28,829	19,461	33,431	740	125,738	-	911,373
Consultants	53,917	62,966	151,104	63,806	605	21,803	138	4,200	13,750	-	16,663	-	388,952
Equipment related	38,118	50,237	24,340	127,248	2,759	2,981	6,766	1,365	37,831	20,872	19,728	-	332,245
Repairs and maintenance	146,511	7,886	42,966	29,485	594	656	4,982	17,761	77,926	5,236	14,653	-	348,656
Other contracted services	41,304	-	27,609	296	120	46	-	1,978	150,086	-	519	-	221,958
Telephone	61,281	3,900	43,657	43,919	2,708	2,315	7,676	2,897	68,388	229	9,998	-	246,968
Insurance	44,208	11,688	13,496	58,475	918	2,117	4,498	1,279	16,294	730	10,902	-	164,605
Professional fees	7,952	-	3,546	-	-	-	-	-	23,427	-	62	-	34,987
Travel and conferences	42,182	9,335	39,531	16,014	584	1,184	2,624	1,931	2,534	1,932	7,345	-	125,196
Cleaning	7,575	-	6,940	-	-	-	-	-	13,559	-	-	-	28,074
Staff training	98,682	13,895	13,105	26,315	2,225	12,636	22,597	386	6,920	1,159	5,898	-	203,818
Community relations	-	1,000	-	-	-	-	-	-	-	-	-	-	1,000
Dues and subscriptions	2,200	180	965	885	13	150	270	-	350	-	195	-	5,208
Charges and fees	1	-	50	256	104	40	-	-	2,644	-	-	-	3,095
Other	4,865	1,510	121	6,338	53	218	701	200	416	-	187	-	14,609
Postage	2,147	341	2,327	2,575	50	113	46	59	1,585	12	699	-	9,954
Bad debt expense	-	-	-	-	-	-	-	-	-	-	54,317	-	54,317
Recruitment	2,812	2,466	1,229	2,210	66	36	250	160	628	160	424	-	10,441
Subtotal	11,549,424	2,168,498	4,481,791	8,779,006	167,885	605,252	1,066,880	555,584	6,809,307	158,755	2,228,835	-	38,571,217
Administrative overhead	1,392,564	261,467	540,386	1,058,984	20,175	72,978	129,714	33,519	835,566	19,142	261,859	(4,626,354)	-
In-kind expenses	583,292	-	-	-	-	-	83,880	-	-	-	-	-	667,172
SubTotal	1,975,856	261,467	540,386	1,058,984	20,175	72,978	213,594	33,519	835,566	19,142	261,859	(4,626,354)	667,172
Depreciation and amortization	-	-	-	-	-	-	8,917	-	120,901	-	-	-	129,818
Total Expenses	\$ 13,525,280	\$ 2,429,965	\$ 5,022,177	\$ 9,837,990	\$ 188,060	\$ 678,230	\$ 1,289,391	\$ 589,103	\$ 7,765,774	\$ 177,897	\$ 2,490,694	\$ (4,626,354)	\$ 39,368,207

See independent auditors' report