



CHILD CARE COUNCIL OF SUFFOLK, INC.

**FINANCIAL STATEMENTS
TOGETHER WITH AUDITOR'S REPORT**

**AS OF AND FOR THE YEARS ENDED
SEPTEMBER 30, 2022 AND 2021**

**CHILD CARE COUNCIL OF SUFFOLK, INC.
INDEX TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED
SEPTEMBER 30, 2022 AND 2021**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Child Care Council of Suffolk, Inc.:

Opinion

We have audited the accompanying financial statements of Child Care Council of Suffolk, Inc. (the "Organization", a nonprofit organization), which comprise the statements of financial position as of September 30, 2022 and 2021, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Child Care Council of Suffolk, Inc. as of September 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Child Care Council of Suffolk, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

NawrockiSmith

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedules of revenues on page 14 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

NawrockiSmith

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2023 on our consideration of the 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 the Organization's internal control over financial reporting and compliance.

Hauppauge, New York
June 21, 2023

A handwritten signature in black ink that reads "Nawrocki Smith LLP". The signature is written in a cursive, flowing style.

**CHILD CARE COUNCIL OF SUFFOLK, INC.
STATEMENTS OF FINANCIAL POSITION
AS OF SEPTEMBER 30, 2022 AND 2021**

	2022	2021
<u>ASSETS</u>		
Current assets:		
Unrestricted cash	\$ 1,468,424	\$ 591,419
Accounts receivable	1,704,837	2,150,153
Prepaid expenses	4,292	3,465
Total current assets	3,177,553	2,745,037
Restricted cash	302	302
Property and equipment, net	51,920	78,981
Security deposits	26,835	26,835
Total assets	\$ 3,256,610	\$ 2,851,155
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities:		
Accounts payable and accrued expenses	\$ 332,528	\$ 468,790
Due to providers	564,009	460,312
Deferred revenue - fundraising	-	15,000
Funds held for others	302	302
Total current liabilities	896,839	944,404
Net assets:		
Net assets without donor restrictions	2,344,537	1,891,539
Net assets with donor restrictions	15,234	15,212
Total net assets	2,359,771	1,906,751
Total liabilities and net assets	\$ 3,256,610	\$ 2,851,155

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

CHILD CARE COUNCIL OF SUFFOLK, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	2022			2021		
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
REVENUES	\$ 3,964,358	\$ 22	\$ 3,964,380	\$ 4,105,389	\$ 27	\$ 4,105,416
EXPENSES:						
Program services	3,151,742	-	3,151,742	2,858,531	-	2,858,531
Supporting services:						
Administration	359,618	-	359,618	349,170	-	349,170
Fundraising	-	-	-	122	-	122
Total expenses	3,511,360	-	3,511,360	3,207,823	-	3,207,823
Excess of revenues over expenses	452,998	22	453,020	897,566	27	897,593
NET ASSETS RELEASED FROM RESTRICTIONS	-	-	-	1,266	(1,266)	-
CHANGE IN NET ASSETS	452,998	22	453,020	898,832	(1,239)	897,593
NET ASSETS, BEGINNING OF YEAR	1,891,539	15,212	1,906,751	992,707	16,451	1,009,158
NET ASSETS, END OF YEAR	<u>\$ 2,344,537</u>	<u>\$ 15,234</u>	<u>\$ 2,359,771</u>	<u>\$ 1,891,539</u>	<u>\$ 15,212</u>	<u>\$ 1,906,751</u>

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

CHILD CARE COUNCIL OF SUFFOLK, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	2022				2021			
	Program	Supporting Services		Total	Program	Supporting Services		Total
	Services	Administration	Fundraising		Services	Administration	Fundraising	
Salaries	\$ 1,991,986	\$ 177,145	\$ -	\$ 2,169,131	\$ 1,775,989	\$ 194,101	\$ -	\$ 1,970,090
Payroll taxes and fringe benefits	422,083	61,266	-	483,349	389,153	49,881	-	439,034
Training	381,974	-	-	381,974	327,562	2,290	-	329,852
Rent	191,576	-	-	191,576	186,417	-	-	186,417
Depreciation and amortization	-	54,973	-	54,973	-	61,080	-	61,080
Consultants	43,891	6,149	-	50,040	46,255	9,721	-	55,976
Supplies, printing, postage	32,601	11,901	-	44,502	23,319	4,914	-	28,233
Office equipment								
maintenance and rental	21,447	13,007	-	34,454	47,082	1,710	-	48,792
Accounting	18,464	7,286	-	25,750	20,725	2,775	-	23,500
Telephone	23,852	64	-	23,916	22,569	1,478	-	24,047
Miscellaneous	856	14,235	-	15,091	694	11,235	-	11,929
Travel	12,030	552	-	12,582	1,998	544	-	2,542
Insurance	7,962	3,479	-	11,441	6,665	2,112	-	8,777
Subscriptions and dues	1,440	7,275	-	8,715	4,551	4,099	-	8,650
Marketing and advertising	1,580	2,256	-	3,836	2,462	3,230	-	5,692
Interest and bank fees	-	30	-	30	90	-	-	90
Conferences and seminars	-	-	-	-	3,000	-	-	3,000
Special events	-	-	-	-	-	-	122	122
Total	\$ 3,151,742	\$ 359,618	\$ -	\$ 3,511,360	\$ 2,858,531	\$ 349,170	\$ 122	\$ 3,207,823

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

CHILD CARE COUNCIL OF SUFFOLK, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 453,020	\$ 897,593
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	54,973	61,080
(Increase) decrease in accounts receivable	445,316	(568,356)
Increase in prepaid expenses	(827)	(831)
Increase (decrease) in accounts payable and accrued expenses	(136,262)	167,684
Increase in due to providers	103,697	78,748
Increase (decrease) in deferred revenue - fundraising	(15,000)	15,000
Decrease in deferred revenue - Paycheck Protection Program	-	(478,637)
Net cash provided by operating activities	904,917	172,281
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	(27,912)	(28,191)
Net cash used by investing activities	(27,912)	(28,191)
NET INCREASE IN CASH AND CASH EQUIVALENTS	877,005	144,090
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	591,721	447,631
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 1,468,726	\$ 591,721
COMPONENTS OF CASH, CASH EQUIVALENTS AND RESTRICTED CASH ON THE STATEMENTS OF FINANCIAL POSITION		
Unrestricted cash and cash equivalents	\$ 1,468,424	\$ 591,419
Restricted cash and cash equivalents	302	302
TOTAL CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	\$ 1,468,726	\$ 591,721

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

CHILD CARE COUNCIL OF SUFFOLK, INC.
NOTES TO FINANCIAL STATEMENTS

(1) Nature of activities

Child Care Council of Suffolk, Inc. (the "Organization") is a not-for-profit organization formed in 1983 under the laws of New York State.

Since its inception, the Organization has responded to issues relating to the ever-growing needs of working parents. Staff, board members and providers have worked diligently to develop a comprehensive approach and creative solutions to replace the fragmented child care system formerly in existence.

(2) Summary of significant accounting policies

Basis of accounting and financial statement presentation -

The accompanying financial statements include the assets, liabilities, revenues and expenses of the Organization which are reflected under the accrual basis of accounting. The following is a summary of significant accounting policies followed by the Organization:

Financial statement presentation -

The accompanying financial statements include the accounts of the Organization's programs, administration and fundraising. The Organization presents its financial statements in accordance with U.S. generally accepted accounting principles which require that the Organization's financial statements distinguish net assets and changes in net assets between those with and without donor restrictions. The Organization's net assets consist of the following:

Without donor restrictions - net assets of the Organization which have not been restricted by an outside donor or by law and are therefore available for use in carrying out the operations of the Organization.

With donor restrictions - net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

As required by U.S. generally accepted accounting principles, the Organization has also presented Statements of Cash Flows for the years ended September 30, 2022 and 2021.

The following are the significant revenue recognition accounting policies of the Organization:

Grants and contributions - Grants are recognized as income when earned and contributions are recognized as income when received. Grants and contributions are considered to be available for unrestricted use unless specifically restricted by the donor. When a donor 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 Statements of Activities and Changes in Net Assets as net assets released from restriction. Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire in the reporting period in which the revenue is recognized. Conditional contributions are accounted for as a liability or are not recognized as revenue initially, until the barriers to entitlement are overcome, at which point a transaction is recognized as unconditional and classified as either net assets with donor restrictions, or net assets without donor restrictions.

CHILD CARE COUNCIL OF SUFFOLK, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Fundraising revenue - The portion of fundraising revenue that relates to the commensurate value the attendee receives in return is recognized when the related events are held, and performance obligations are met.

Cash and cash equivalents -

All highly liquid investments purchased with an original maturity of three months or less are considered to be cash equivalents for financial statement purposes.

Property and equipment -

Furniture and equipment acquired by the Organization are considered to be owned by the Organization. However, the funding sources may maintain equitable interest in the property, as well as the use of any proceeds from the sale of these assets. Property and equipment are stated at original cost or estimated fair market value if donated. Such donations are reported as unrestricted support unless the donor has restricted the assets for a specific purpose.

The Organization follows the practice of capitalizing all expenditures in excess of \$500. Depreciation and amortization are provided using the straight-line method over the estimated useful lives of the assets (generally periods of five to ten years).

Impairment of long-lived assets and long-lived assets to be disposed of -

U.S. generally accepted accounting principles require that long-lived assets and certain identifiable intangibles be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future net cash flows expected to be generated by an asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell. These principles did not have a material impact on the Organization's financial position, results of activities or liquidity during the years ended September 30, 2022 and 2021.

Liquidity considerations -

Quantitative

As of September 30, 2022, the Organization has \$3,177,553 of financial assets available to meet cash needs for program and supporting services expenditures within one year of the Statement of Financial Position date, which consists of the current assets per the Statement.

Qualitative

As of September 30, 2022, the Organization has a goal to maintain financial assets, which consist of cash and short-term investments, and available borrowing to meet 30 days of normal operating expenses, which are, on average, approximately \$280,000.

As more fully described in Note 7, the Organization also has a committed line of credit in the amount of \$300,000, which it could draw upon in the event of an unanticipated liquidity need.

**CHILD CARE COUNCIL OF SUFFOLK, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Functional expenses -

Expenses are recognized when incurred. The Statements of Functional Expenses report certain categories of expenses that are attributable to one or more program or supporting functions of the Organization. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Direct program expenses are reported in their respective functional categories. The significant expenses that are allocated include salaries and employee benefits and contract services which are allocated on the basis of estimates of time and effort. Rent and utilities are allocated on the basis of square footage and use, and all other expenses are allocated on a systematic and rational basis.

Income taxes -

The Organization qualifies as a tax-exempt nonprofit organization under Section 501(c)(3) of the Internal Revenue Code and applicable New York State tax laws. Accordingly, no provision for federal or state income taxes is required.

Uncertainty in income taxes -

The Organization has determined there are no material uncertain tax positions that require recognition or disclosure in the financial statements. Periods ending September 30, 2019 and subsequent remain subject to examination by the applicable taxing authorities.

The use of estimates in the preparation of financial statements -

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results may differ from those estimates.

(3) Accounts receivable

Accounts receivable as of September 30, 2022 and 2021 are comprised of the following:

	<u>2022</u>	<u>2021</u>
New York State Department of Health	\$ 611,906	\$ 491,155
New York State Office of Children and Family Services	586,937	1,201,375
Suffolk County Department of Social Services	449,938	429,838
Other	56,056	27,785
	<u>\$ 1,704,837</u>	<u>\$ 2,150,153</u>

CHILD CARE COUNCIL OF SUFFOLK, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

(4) Property and equipment

Property and equipment as of September 30, 2022 and 2021 are comprised of the following:

	2022	2021
Office furniture and equipment	\$ 291,728	\$ 291,728
Computer and electronic equipment	384,003	358,391
Leasehold improvements	113,756	111,456
	789,487	761,575
Less: accumulated depreciation and amortization	(737,567)	(682,594)
	\$ 51,920	\$ 78,981

Depreciation and amortization expense was \$54,973 and \$61,080 for the years ended September 30, 2022 and 2021, respectively.

(5) Paycheck Protection Program

On May 1, 2020, the Organization was granted a loan from a bank in the amount of \$478,637, pursuant to the Paycheck Protection Program (the "PPP") under the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), which was enacted on March 27, 2020. The loan and accrued interest are forgivable after periods of eight weeks or twenty-four weeks as long as the borrower uses the proceeds for eligible purposes including payroll, benefits, rent and utilities and maintains its payroll levels. In accordance with U.S. generally accepted accounting principles, the Organization has opted to account for its PPP loan as an in-substance conditional government grant, which should be recognized in income when all conditions or measurable barriers have been substantially met. Conditions include initial eligibility and forgiveness criteria, which involve incurring eligible costs and maintaining certain employment and salary thresholds. Measurable barriers include the review and approval of the forgiveness application. The Organization intends to use the proceeds for purposes consistent with the PPP, believes its use of the funds will meet the conditions for forgiveness of the loan and that final approval of the forgiveness application will not be a barrier but a substantive administrative process. The Organization received full forgiveness on the PPP funds on September 24, 2021. Accordingly, the PPP funds have been reflected as grant revenue in the Statement of Activities and Changes in Net Assets as of September 30, 2021.

(6) Restrictions on net assets

As of September 30, 2022 and 2021, donor restricted net assets consist of the following:

	2022	2021
Hector T. Salvastano Training Scholarship Fund	\$ 6,914	\$ 6,904
Parent Leadership Initiative Fund	5,638	5,629
Horace Hagedorn Foundation	2,682	2,679
	\$ 15,234	\$ 15,212

CHILD CARE COUNCIL OF SUFFOLK, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

(7) Line of credit

The Organization has a line of credit agreement with a bank through July 1, 2023, which provides for maximum borrowings of \$300,000. Borrowings under this line bear interest at 0.5% in excess of the bank's prime rate (6.25% as of September 30, 2022). The line is collateralized by the Organization's accounts receivable. There were no outstanding borrowings under this line as of September 30, 2022 and 2021, respectively.

(8) Due to providers

The Organization administers the Child and Adult Care Food Program ("CACFP"), funded by the New York State Department of Health for licensed and registered family day care providers. The program offers reimbursements to providers, based on federal food costs, after proper documentation is submitted to the Organization, such as menus that provide basic food components for young children. As of September 30, 2022 and 2021, the Organization had amounts due to providers of \$564,009 and \$460,312, respectively.

(9) Funds held for others

The Organization holds funds owed to others under a pass-through grant in the amount of \$302 as of September 30, 2022 and 2021. While under the Organization's administrative responsibility, these funds are being held until the subrecipient has met the established grant requirements. On the Statement of Financial Position, the Organization shows restricted cash in the amount of the funds held for others.

(10) Employee benefits

The Organization provides a cafeteria benefit plan for its employees, whereby it contributed up to \$5,000 per year for each of the years ended September 30, 2022 and 2021, for each eligible full-time employee and pro-rated benefits for all eligible part-time employees. Employees may elect to have the Organization apply all or part of the contributed amount to a 403(B) Thrift Plan, health care reimbursement, health insurance, dependent care assistance or a cash option. The Organization incurred related employee benefit expenses of \$140,039 and \$137,617 for the years ended September 30, 2022 and 2021, respectively.

Effective July 1, 2002, the Organization opened a 403(B) Thrift Plan to be administered by Mutual of America. This plan requires a minimum employer contribution of 3% of compensation for each eligible participant. The Organization incurred related expenses of \$49,562 and \$52,605 for the years ended September 30, 2022 and 2021, respectively.

Effective November 2, 2011, the Organization opened a 457(B) plan for executive management, who become eligible for this Deferred Compensation Plan after their 10th year of service with the Organization. The Organization contributed to the Plan \$16,702 and \$8,975 for the years ended September 30, 2022 and 2021, respectively.

CHILD CARE COUNCIL OF SUFFOLK, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

(11) Commitments and contingencies

Future minimum lease commitments -

The Organization is obligated under operating leases for its office facility and certain equipment. Future minimum lease payments under these leases are as follows:

<u>Year Ending</u> <u>September 30,</u>	
2023	\$ 171,755
2024	24,562
2025	24,562
2026	<u>14,744</u>
	<u>\$ 235,623</u>

Rent expense was \$191,576 and \$186,417 for the years ended September 30, 2022 and 2021, respectively.

Possible disallowances -

The cost reimbursement contracts which the Organization enters into with governmental entities are subject to audit. Accordingly, certain costs may be disallowed based upon examination by the governmental auditors. No significant disallowances have occurred or are expected to occur in the future.

(12) Concentrations of credit risk arising from cash deposits in excess of insured limits

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

(13) Subsequent events

The Organization has evaluated subsequent events through June 21, 2023 which is the date these financial statements were available to be issued, noting no matters requiring financial statement disclosure.

CHILD CARE COUNCIL OF SUFFOLK, INC.
SUPPLEMENTARY SCHEDULES OF REVENUES
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
NYS Office of Children and Family Services:		
Child Care Resource and Referral Grants	\$ 1,758,880	\$ 1,533,762
CARES funding, net of direct expenses of \$4,987,977 in 2021	-	223,020
NYS Department of Health:		
Child and Adult Care Food Program, net of reimbursements paid to providers of \$2,782,104 and \$2,453,080 in 2022 and 2021, respectively	276,804	270,647
Suffolk County DSS Grant	1,014,785	1,041,867
Infant Toddler Program	380,000	327,500
Training and consulting	233,630	76,050
Stabilization and Child Care Desert Grant	174,500	43,625
Town of Huntington	39,678	35,726
Fundraising	36,050	31,040
SUNY Research Foundation	24,481	11,080
Town of Babylon	9,000	12,000
Memberships and contributions	8,039	10,279
United Way	7,362	7,500
Interest	788	1,280
Miscellaneous fees and income	383	1,403
Small Business Administration	-	478,637
	<u>\$ 3,964,380</u>	<u>\$ 4,105,416</u>

See independent auditor's report on supplementary information.