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**BROOKLYN KINDERGARTEN SOCIETY**

**Financial Statements and Single Audit Reports**  
(With New York City Division of Early Childhood  
Education Supplementary Schedules)

For the year ended June 30, 2022  
(with comparative totals for 2021)

# Brooklyn Kindergarten Society

## Financial Statements

June 30, 2022 and 2021

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## **Independent Auditor’s Report**

To the Board of Directors of  
Brooklyn Kindergarten Society

### ***Opinion***

We have audited the accompanying financial statements of Brooklyn Kindergarten Society. (“BKS”) (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of BKS as of June 30, 2022, 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.

### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 BKS and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 BKS’s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### ***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 and *Government 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 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 and *Government 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 BKS’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 BKS’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.

### ***Supplementary Information***

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* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. New York City Division of Early Childhood Education (“DECE”) Program Supplementary Schedules on pages 27 – 45 are required by DECE who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial

statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

***Other reporting required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2023 on our consideration of BKS’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 BKS’s internal control over financial reporting and compliance.

***Report on summarized comparative information***

We have previously audited BKS’s June 30, 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 18, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

NChing LLP

New York, New York

March 30, 2023, except for our report on the New York City Division of Early Childhood Education (“DECE”) Program Supplementary Schedules for which the date is May 31, 2023

**BROOKLYN KINDERGARTEN SOCIETY****Statement of Financial Position**

As of June 30, 2022

(with comparative totals for 2021)

	<u>2022</u>	<u>2021</u>
<b><u>Assets</u></b>		
Cash and cash equivalents	\$ 1,273,784	\$ 1,107,772
Investments – Note 3	2,867,637	3,296,234
Due from NYC Division of Early Childhood Education ("NYC DECE") – Note 4	2,294,961	2,015,348
Other government grants receivables	146,645	403,349
Prepaid expenses and other assets	31,153	31,480
Security deposit	<u>32,375</u>	<u>32,375</u>
Total assets	<u>\$ 6,646,555</u>	<u>\$ 6,886,558</u>
<b><u>Liabilities and Net Assets</u></b>		
<b><u>Liabilities</u></b>		
Accounts payable and accrued expenses	\$ 687,463	\$ 586,429
Line of credit – Note 12	500,130	500,130
PPP Loan payable – Note 6	-	1,254,900
Deferred revenue	<u>72,882</u>	<u>-</u>
Total liabilities	<u>1,260,475</u>	<u>2,341,459</u>
<b><u>Net assets</u></b>		
Without donor restrictions	<u>5,386,080</u>	<u>4,545,099</u>
Total liabilities and net assets	<u>\$ 6,646,555</u>	<u>\$ 6,886,558</u>

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

**BROOKLYN KINDERGARTEN SOCIETY**

**Statement of Activities**

For the year ended June 30, 2022  
(with comparative totals for 2021)

	2022			2021 Total
	Government	Non-Government	Without donor restrictions Total	
<b><u>Operating revenue and support</u></b>				
Government grants & contracts:				
NYC DOE – Child Care and Head Start	\$ 6,232,253	\$ -	\$ 6,232,253	\$ 6,419,762
NYC DOE – Health and Safety	-	-	-	21,715
USDA/CACFP	152,947	-	152,947	71,206
NYS OCFS	594,001	-	594,001	-
NYS DOE UPK Direct	-	-	-	645,516
Total government grants & contracts	<u>6,979,201</u>	<u>-</u>	<u>6,979,201</u>	<u>7,158,199</u>
Contributions	-	327,120	327,120	640,849
Parent fees	-	11,955	11,955	-
PPP loan forgiveness	-	1,254,900	1,254,900	-
Special events revenue	-	338,605	338,605	127,495
Other income	-	3,397	3,397	400
Total operating revenue and support	<u>6,979,201</u>	<u>1,935,977</u>	<u>8,915,178</u>	<u>7,926,943</u>
<b><u>Operating expenses</u></b>				
<b>Program services</b>				
Child Care Centers	6,681,764	-	6,681,764	6,759,060
USDA/CACFP – Food program	228,542	-	228,542	176,998
Total program services expenses	<u>6,910,306</u>	<u>-</u>	<u>6,910,306</u>	<u>6,936,058</u>
<b>Supporting services</b>				
Management and general	-	412,227	412,227	464,643
Fund raising	-	323,068	323,068	281,917
Total supporting services expenses	<u>-</u>	<u>735,295</u>	<u>735,295</u>	<u>746,560</u>
Total operating expenses	<u>6,910,306</u>	<u>735,295</u>	<u>7,645,601</u>	<u>7,682,618</u>
Increase/(decrease) in net assets from operating activities	<u>68,895</u>	<u>1,200,682</u>	<u>1,269,577</u>	<u>244,325</u>
Nonoperating activities:				
Investment income/(loss) – net	-	(428,596)	(428,596)	629,669
Change in net assets	68,895	772,086	840,981	873,994
Net assets, beginning of year	90,549	4,454,550	4,545,099	3,671,105
Net assets, end of year	<u>\$ 159,444</u>	<u>\$ 5,226,636</u>	<u>\$ 5,386,080</u>	<u>\$ 4,545,099</u>

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

## BROOKLYN KINDERGARTEN SOCIETY

### Statement of Functional Expenses

For the year ended June 30, 2022

(with comparative totals for 2021)

	Program Services			Supporting Services			Total Expenses 6/30/2022	Total Expenses 06/30/21
	Child Care Center	Food Program	Total Program Services	Management and General	Fundraising	Total Supporting Services		
Salaries	\$ 3,929,142	\$ -	\$ 3,929,142	\$ 167,198	\$ 83,598	\$ 250,796	\$ 4,179,938	\$ 4,496,065
Payroll Taxes and Employee Benefits	1,012,376	-	1,012,376	43,080	21,540	64,620	1,076,996	1,130,226
Total Personnel	4,941,518	-	4,941,518	210,278	105,138	315,416	5,256,934	5,626,291
<b>Other Than Personnel Expenses:</b>								
Classroom Supplies and Equipment	214,818	-	214,818	13,712	-	13,712	228,530	352,398
Professional Fees	530,846	-	530,846	88,095	141,205	229,300	760,146	532,141
Food and Non-Food	-	228,542	228,542	-	-	-	228,542	176,998
Facility Cost	747,036	-	747,036	47,683	-	47,683	794,719	608,505
Information Technology	33,775	-	33,775	-	-	-	33,775	-
Office Supplies/Postage/Courier	133,293	-	133,293	-	-	-	133,293	4,021
Professional Development	19,049	-	19,049	1,216	-	1,216	20,265	14,234
Special Projects	-	-	-	-	76,725	76,725	76,725	116,821
Child and Parent Activities	5,403	-	5,403	-	-	-	5,403	3,438
Advertising	10,195	-	10,195	651	-	651	10,846	19,280
Telephone	35,341	-	35,341	2,256	-	2,256	37,597	47,969
Covid Expenses	10,490	-	10,490	-	-	-	10,490	97,840
Other	-	-	-	48,336	-	48,336	48,336	82,682
Total Expenses	\$ 6,681,764	\$ 228,542	\$ 6,910,306	\$ 412,227	\$ 323,068	\$ 735,295	\$ 7,645,601	\$ 7,682,618

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



**BROOKLYN KINDERGARTEN SOCIETY****Statement of Cash Flows**

For the year ended June 30, 2022

(with comparative totals for 2021)

	<u>2022</u>	<u>2021</u>
<b>Cash flows from operating activities</b>		
Change in net assets	\$ 840,981	\$ 873,994
Adjustments to reconcile change in net assets to net cash provided by/(used in) operating activities:		
Net realized and unrealized losses/(gains) on investments	419,588	(591,643)
Forgiveness of debt – PPP loan	(1,254,900)	-
Change in due to/from NYC DECE	(279,613)	(156,670)
Change in other government grant receivables	256,704	(64,318)
Change in prepaid expenses and other expenses	327	3,768
Change in accounts payable and accrued expenses	101,034	16,340
Change in deferred revenue	-	(85,000)
Change in deferred rent payable	72,882	-
Net cash provided by/(used in) operating activities	<u>157,003</u>	<u>(3,529)</u>
<b>Cash flows from investing activities</b>		
Purchases of investments (including reinvestment of income)	(425,915)	(743,516)
Proceeds from sale of investments	434,924	705,489
Net cash used in investing activities	<u>9,009</u>	<u>(38,027)</u>
<b>Cash flows from financing activities</b>		
Payments to line of credit	-	(296,087)
Net cash used in financing activities	<u>-</u>	<u>(296,087)</u>
Net change in cash	166,012	(337,643)
Cash, beginning of year	<u>1,107,772</u>	<u>1,445,415</u>
Cash, end of year	<u>\$ 1,273,784</u>	<u>\$ 1,107,772</u>
<b>Supplementary disclosures</b>		
Cash paid for interest	<u>\$ 25,250</u>	<u>\$ 34,087</u>

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

## **BROOKLYN KINDERGARTEN SOCIETY**

### **Notes to the Financial Statements**

June 30, 2022

#### **Note 1 Organization and nature of activities**

Founded in 1891, the Brooklyn Kindergarten Society (“BKS”) has dedicated itself to providing high-quality early childhood education to children from low-income families for more than a century. Since our founding, BKS has been committed to developing innovative solutions to the paradigm concerning NYC’s ever-changing population of poor children and their families.

BKS community-based preschools provide attentive, well-trained teachers, evidence-based curricula, classrooms designed for creative play, nutritious meals, parenting instruction, health services, safe outdoor play spaces, and English language instruction for immigrant parents. Our preschools serve more than 400 children, ages two to four years old, and are located in Crown Heights, Bedford-Stuyvesant, and Brownsville. BKS sets itself apart from other providers by offering children developmentally appropriate experiential activities including STEM education, Suzuki violin lessons and bi-lingual movement classes. BKS operates six early childhood education centers: Nat Azarow Children’s Center, Brevoort Children’s Center, Sumner Children’s Center, Edwards L. Cleaveland Children’s Center, Tompkins Children’s Center, and Howard Children’s Center. Additionally, BKS operates a 3K and UPK program on behalf of the Department of Education at Weeksville Garden Children’s Center.

BKS has strived to stop the cycle of poverty where it does the most damage - in early childhood. Although two out of three children enter BKS with environmentally-based developmental and language delays, BKS reverses these impediments. 91% of BKS children met or exceeded age-appropriate levels in academic and social-emotional development by end of year, showing a growth of 35% over the course of the program year.

BKS is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

#### **Note 2 Summary of significant accounting policies**

**Basis of accounting.** The financial statements of Brooklyn Kindergarten Society have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

**Reclassifications.** Certain prior year balances have been reclassified to be consistent with the current year financial statements presentation. The reclassifications have no effect in net assets or the operating results of the prior year.

**Use of estimates.** The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

## **BROOKLYN KINDERGARTEN SOCIETY**

### **Notes to the Financial Statements**

June 30, 2022

#### **Note 2 Summary of significant accounting policies – (continued)**

**Financial statements presentation.** Brooklyn Kindergarten Society reports information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of Brooklyn Kindergarten Society. Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of Brooklyn Kindergarten Society or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity. There were no net assets with donor restrictions as of June 30, 2022.

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

**Revenue recognition.** Contributions are recognized at the earlier of when cash is received or at the time a pledge becomes unconditional in nature. Conditional contributions are defined under ASU No. 2018-08 as both a barrier to entitlement and a right of return of payments or release from obligations. BKS receives grants which may be conditional non-exchange transactions and fall under the scope of Topic 605. Revenue from these transactions is recognized when qualifying expenditures are incurred, performance related outcomes are achieved, and other conditions under the agreements are met. Payments received in advance of conditions being met are recorded as deferred revenue. Unconditional contributions are recorded as net assets with donor restrictions or without donor restrictions when received depending on the existence and/or nature of any donor restrictions. 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. If donor restricted contributions are satisfied in the same period they are received, they are classified as without donor restrictions.

Revenue from cost reimbursement governmental grants is recognized as the expenditures for each grant are incurred. Revenue from fee for service programs is recognized when earned.

Each government grant is reviewed to determine if they contain traits more similar to contributions or exchange transactions. All government grants have been determined to be exchange transactions and have been recognized as income when earned, either based on performance of certain milestones or by incurring expenses that can be reimbursed under the terms of the grant agreement. Activity related to the government grants are classified separately from non-government activity on the statement of activities..

**Concentrations of credit risk.** BKS maintains cash in bank deposits which, at times, exceed the current insured amount under the Federal Deposit Insurance Corporation (FDIC). As of June 30, 2022, BKS's cash balance exceeded the current insured amount under FDIC. BKS has not experienced any losses in such accounts and believes it is not exposed to any significant financial risk therein.

# BROOKLYN KINDERGARTEN SOCIETY

## Notes to the Financial Statements

June 30, 2022

### Note 2 Summary of significant accounting policies – (continued)

**Cash and cash equivalents.** BKS considers all liquid investments with an initial maturity of three months or less to be cash and cash equivalents except for cash held with the investment custodian for long-term purposes.

**Fair value measurements.** The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the least priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that BKS has the ability to access.

Level 2: Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the assets or liabilities;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

**Allowance for uncollectible accounts.** Management has determined that no allowance for uncollectible accounts for receivables from NYC DECE or other government grants is necessary as of June 30, 2022 and 2021. Such estimate is based on management's assessments of the creditworthiness of its grantor, the aged basis of its receivables, as well as current economic conditions and historical information.

**Fixed assets.** Fixed assets are stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets, which are as follows:

	Estimated useful
	<u>life (years)</u>
Furniture and fixtures	7 Years
Leasehold Improvements	Term of remaining lease
Equipment	5 Years

# BROOKLYN KINDERGARTEN SOCIETY

## Notes to the Financial Statements

June 30, 2022

### Note 2 Summary of significant accounting policies – (continued)

**Donated services.** BKS receives donated services from volunteers who support BKS's programs and activities. During the years ended June 30, 2022 and 2021, the total number of hours donated by volunteers amounted to approximately 788 and 849, respectively. Donated services that require specialized skills are provided by individuals possessing those skills and would typically need to be purchased if not provided by contributions or which create or enhance non-financial assets are reported at fair value. No amounts have been reflected in the financial statements for donated services, as they do not meet the criteria for recognition under the accounting standards, although they constitute a significant factor in the operation of BKS.

**Measure of operations.** In its statement of activities, BKS includes in its definition of operations all revenues and expenses that are an integral part of its programs and supporting activities. Investment income, including net realized and unrealized gains and losses, earned in excess of BKS's aggregate authorized spending amount, and contributions to net assets with donor restrictions are recognized as nonoperating support, revenues, gains, and losses.

**Functional allocation of expenses.** The costs of providing program and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among program and supporting services benefited. Such allocations are determined by management on an equitable basis. The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of allocation</u>
Payroll and fringe benefits	Time and effort
Office expenses	Time and effort
Professional fees	Time and effort
Occupancy	Direct allocation; then time and effort

**Comparative financial information.** The amounts shown for the year ended June 30, 2021 in the accompanying financial statements are included to provide a basis for comparison with 2022 and present summarized totals only. Accordingly, the 2021 totals are not intended to present all information necessary for a fair presentation in conformity with accounting principles generally accepted in the United States of America. Such information should be read in conjunction with BKS's financial statements for the year ended June 30, 2021, from which the summarized information was derived.

**Income taxes.** BKS is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code (the Code) and has been determined not to be a private foundation under Section 509(a)(1) of the Code. BKS has adopted the provisions pertaining to uncertain tax positions and has determine that there are no material uncertain tax positions and has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statement. Periods ending June 30, 2019 and after remain open to examination by applicable taxing authorities.

## BROOKLYN KINDERGARTEN SOCIETY

### Notes to the Financial Statements

June 30, 2022

#### Note 2 Summary of significant accounting policies – (continued)

**Operating risk.** BKS's operations and financial performance may be affected by the recent coronavirus outbreak which has spread globally and is expected to adversely affect economic conditions through the world. If the outbreak continues and conditions worsen, BKS may experience a disruption in operations as well as decline in revenue and support activities. The effects of the outbreak on BKS business, financial condition and results of operations cannot be determined at this time.

**New accounting pronouncements.** In February 2016, the FASB issued ASU 2016-02, *Leases* which is effective for fiscal years beginning after December 15, 2021, with early adoption permitted. In addition to expanded disclosure requirements regarding leasing activities, the new standard significantly changes current lessee accounting for operating leases. Under the new standard all lessees will be required to recognize a right-of-use asset and a lease liability in the statement of financial position for all leases of property and equipment, except for certain leases classified as short-term leases. The new standard requires lessors to account for leases using an approach that is substantially equivalent to existing guidance for sale-type leases, direct financing leases and operating leases; however, it expands disclosure requirements for lessors.

BKS is in the process of evaluating the impact the standard will have on future financial statements.

#### Note 3 Investments

The following summarizes the composition of investments (all Level 1) at June 30,:

Description	2022	2021
<u>Level 1</u>		
Money Market Funds/Cash	\$ 123,739	\$ 89,137
Equities	1,969,911	2,322,866
Mutual Funds - Equities	146,235	162,345
Mutual Funds - Fixed Income	582,057	674,423
Mutual Funds - Government Bonds	45,695	47,463
Total	<u>\$ 2,867,637</u>	<u>\$ 3,296,234</u>

Investment income consists of the following:

	2022	2021
Dividends and interest	\$ 46,909	\$ 35,936
Realized/unrealized (loss)/gain	(435,144)	628,939
Investment fees	(40,361)	(35,206)
Net investment (loss)/gain	<u>\$ (428,596)</u>	<u>\$ 629,669</u>

**BROOKLYN KINDERGARTEN SOCIETY**  
**Notes to the Financial Statements**  
June 30, 2022

**Note 4 Due From NYC DECE**

The balance due from NYC DECE consists of the following:

	<u>2022</u>	<u>2021</u>
Beginning balance due from NYC DECE	\$ 2,015,348	\$ 1,858,678
Funding based on actual expenses	6,232,253	6,441,477
Less: Advances and payments received	<u>(5,952,640)</u>	<u>(6,284,807)</u>
Ending balance due from NYC DECE	<u>\$ 2,294,961</u>	<u>\$ 2,015,348</u>

**Note 5 Fixed Assets**

Fixed assets consist of the following:

	<u>2022</u>	<u>2021</u>
Furniture	\$ 118,110	\$ 118,110
Equipment	33,161	33,161
Leasehold Improvements	<u>185,187</u>	<u>185,187</u>
	336,458	336,458
Less: accumulated depreciation	<u>(336,458)</u>	<u>(336,458)</u>
Net	<u>\$ -</u>	<u>\$ -</u>

**Note 6 PPP Loan payable**

During 2020, the Federal government established the Paycheck Protection Program (“PPP”) administered by the Small Business Administration, to provide relief to nonprofits and other small businesses with certain qualified expenses pursuant to the Coronavirus Aid Relief and Economic Security Act (“CARES Act”). In April 2020, BKS obtained a \$1,254,900 loan under the PPP. The loan accrues interest at 1% per annum and matures on April 28, 2022. Payments are not required for the first six months after the funding of the loan. BKS is eligible for loan forgiveness of up to 100% of the loan, upon meeting certain requirements.

On August 5, 2021, the PPP loan was officially forgiven in the full amount of \$1,254,900.

**BROOKLYN KINDERGARTEN SOCIETY**  
**Notes to the Financial Statements**  
June 30, 2022

**Note 7 Retirement Plan**

BKS has a retirement plan under Section 401(k) of the Internal Revenue Code. The plan covers all employees who are at least 21 years of age, have completed a 90-day waiting period with BKS, and are not part of a separate collective bargaining agreement ("Local 95"). Eligible employees voluntarily contribute up to the maximum allowable by law and the plan. BKS does not match employee contributions under this plan.

In addition, BKS employees participate in a defined benefit retirement plan (pension). The NYC ACS pension plan covers employees who are at least 21 years of age and are not part of Local 95. Local 95 has its own pension plan. Employees are not required to make contributions under either plan. Eligible employees are 100% vested in the plans upon completion of five years of service. BKS contributes the designated amounts for privately-funded employees under the ACS plan and all employees under Local 95. Combined amounts expensed were \$7,908 and \$13,578 in 2022 and 2021, respectively.

**Note 8 Availability and liquidity**

The following represents the BKS's financial assets at June 30, 2022:

Financial assets at year-end:	
Cash	\$ 1,273,784
Investments, at fair value	2,867,637
Due from NYC DECE	2,294,961
Other receivables	<u>146,645</u>
Financial assets available to meet general expenditures over the next twelve months	<u><u>\$ 6,583,027</u></u>

BKS regularly monitors liquidity to meet its operating needs. BKS attempts to operate with a balanced budget and anticipates collecting sufficient revenue from current year and future year tuition fees to cover general expenditures not covered by donor-restricted resources. In addition, to manage liquidity, BKS develops and monitors operating budgets that provide sufficient funds for general expenditures in meeting its liabilities and other obligations as they become due and closely monitors timing of grant payments and conducts periodic reviews of operating expenses to identify cost savings. To help manage unanticipated liquidity needs, BKS also has a line of credit in the total amount of \$1,000,000, which it could draw upon.



**BROOKLYN KINDERGARTEN SOCIETY**  
**Notes to the Financial Statements**  
June 30, 2022

**Note 9 Line of credit**

BKS has a line of credit in the amount of \$1,000,000. The line bears an interest rate of 2.68% per annum plus adjusted London Interbank Offered Rate ("LIBOR"), which was 5.1576% at June 30, 2022. As of June 30, 2022 and 2021, the balance outstanding on the line of credit was \$500,130 and \$500,130, respectively.

Interest expense on the line of credit for the years ended June 30, 2022 and 2021 amounted to \$25,250 and \$34,087, respectively.

**Note 10 Commitments & Contingencies**

**Commitments.** BKS occupies space for its head office under a lease agreement that expires in November 2030. BKS has a lease with NYCHA for children’s centers under a lease agreement that expired in August 2021 and is on month-to-month basis since then as renewal negotiations continue as of June 30, 2022. Future minimum payments are as follows:

For the fiscal year ending June 30,:	Head Office
2023	\$ 149,397
2024	153,879
2025	158,496
2026	163,250
2027	168,148
Thereafter	566,093
Total	<u>\$ 1,359,263</u>

**Contingencies.** Government contracts may be subject to audit by the funding source. Disallowances and adjustments, if any, resulting from such audits will be reflected in the financial statements when it is considered probable that such a liability has been incurred. Management does not anticipate any material disallowances.

**Note 11 Significant Concentrations**

BKS derives its income primarily from reimbursements from government funding sources and from donations and grants. Approximately 70% and 74% of total support was derived from New York City Department of Education for the years ended June 30, 2022 and 2021, respectively.

**BROOKLYN KINDERGARTEN SOCIETY**  
**Notes to the Financial Statements**  
June 30, 2022

**Note 12 Fundraising Event**

Fundraising event held during the years ended June 30, 2022 and 2021 and its related income and expenses are summarized as follows:

<u>Yuletide Ball</u>	<u>2022</u>	<u>2021</u>
Gross revenue	\$ 338,605	\$ 127,495
Less: indirect expenses	<u>(39,971)</u>	<u>(27,223)</u>
Total	<u>\$ 298,634</u>	<u>\$ 100,272</u>

The indirect expenses allocable to the special events are included in fundraising activities in the statement of activities.

**Note 13 Subsequent Events**

Management has evaluated subsequent events through March 30, 2023, the date on which the financial statements were available to be issued. Based on this evaluation, management has determined that no subsequent events have occurred which require recognition or disclosure in the financial statements.

**BROOKLYN KINDERGARTEN SOCIETY**  
**Schedule of Expenditures of Federal Awards**  
For the year ended June 30, 2022

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity and Identifying Number	Federal Expenditures
<b>Head Start Cluster</b>			
U.S. Department of Health and Human Services			
Head Start	93.600	NYC Department of Education, 9251182	180,308
Head Start	93.600	NYC Department of Education, 9250689	58,766
Head Start	93.600	NYC Department of Education, 9251270	497,418
Head Start	93.600	NYC Department of Education, 9251150	507,191
Head Start	93.600	NYC Department of Education, 9250610	69,750
Head Start	93.600	NYC Department of Education, 9251165	667,550
Head Start	93.600	NYC Department of Education, 9251210	<u>174,420</u>
Total Head Start			<u>2,155,403</u>
<i>Total U.S. Department of Health and Human Services</i>			<u>2,155,403</u>
<b>Total Head Start Cluster</b>			<u>2,155,403</u>
<b>Other Programs</b>			
U.S. Department of Agriculture			
Child and Adult Care Food Program	10.558	NYS Department of Health, 03070	<u>152,947</u>
Total Child and Adult Care Food Program			<u>152,947</u>
<i>Total U.S. Department of Agriculture</i>			<u>152,947</u>
<b>Total Other Programs</b>			<u>152,947</u>
Total Expenditures of Federal Awards			<u>\$ 2,308,350</u>

The accompanying notes are an integral part of this schedule.

**BROOKLYN KINDERGARTEN SOCIETY**  
**Notes to the Schedule of Expenditures of Federal Awards**  
For the year ended June 30, 2022

**Note 1 Basis of presentation**

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of Brooklyn Kindergarten Society (“BKS”) under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of BKS, it is not intended to and does not present the financial position, change in net assets or cash flows of BKS.

**Note 2 Summary of significant accounting policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursements. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**Note 3 Indirect cost rate**

BKS has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**Note 4 Subrecipients**

No federal expenditures presented in this schedule were provided to subrecipients.

**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  
Brooklyn Kindergarten Society

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Brooklyn Kindergarten Society ("BKS") (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 30, 2023.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered BKS's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of BKS's internal control. Accordingly, we do not express an opinion on the effectiveness of the BKS'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 the 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether BKS’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of this report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of BKS’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 other purpose.

NChing LLP

New York, New York  
March 30, 2023

## **Independent Auditors' Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance**

To the Board of Directors of  
Brooklyn Kindergarten Society

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited Brooklyn Kindergarten Society's ("BKS") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of BKS's major federal programs for the year ended June 30, 2022. BKS's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, BKS 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, 2022.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of BKS and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of BKS's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to BKS's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on BKS's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about BKS's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 BKS's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of BKS's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 BKS's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



## **Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

NCheng LLP

New York, New York  
March 30, 2023

**BROOKLYN KINDERGARTEN SOCIETY**  
**Schedule of Findings and Questioned Costs**  
 For the year ended June 30, 2022

**Section I – Summary of auditor’s results**

**Financial statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

\_\_\_ yes    X no  
 \_\_\_ yes    X none reported

Noncompliance material to financial statements noted?

\_\_\_ yes    X no

**Federal awards**

Internal control over major federal programs:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

\_\_\_ yes    X no  
 \_\_\_ yes    X none reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

\_\_\_ yes    X no

Identification of major federal programs:

CFDA number(s)	Name of federal program or cluster
	<b>Head Start Cluster</b>
93.600	Head Start

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

\$750,000

Auditee qualified as low-risk auditee?

X yes    \_\_\_ no

**BROOKLYN KINDERGARTEN SOCIETY**  
**Schedule of Findings and Questioned Costs**  
For the year ended June 30, 2022

**Section II – Financial statement findings**

None

**Section III - Federal award findings and questioned costs**

None

**BROOKLYN KINDERGARTEN SOCIETY**  
**Summary Schedule of Prior Audit Findings**  
For the year ended June 30, 2022

**Financial statement findings**

None

**Federal award findings and questioned costs**

None

**BROOKLYN KINDERGARTEN SOCIETY**  
**25 Chapel Street, Suite #900**  
**Brooklyn, NY 11201**  
**(718)623-9803**

NYC DECE Contract No. 9527212

DECE Program Schedules

Budget period – July 1, 2021 to June 30, 2022  
Audit period – July 1, 2021 to June 30, 2022

Starting date of audit – January 25, 2023  
Ending date of audit – May 31, 2023

NCheng LLP  
40 Wall Street, Suite 3222  
New York, NY 10005  
(212) 785-0100

**BROOKLYN KINDERGARTEN SOCIETY**  
**Schedule 1A: Statement of Revenue and Expenditures: DECE Funded**  
For the year ended June 30, 2022

SCHEDULE 1A

BUDGET CATEGORIES	Budget													
	DECE	Child Care	Child Care UPK	CRRSA Stimulus	FCCN	CDBG	Early Head Start	Head Start	Head Start COVID Cares	Head Start UPK	CTL	Total DECE (A)	Variance	Questioned Cost
<b>Revenue:</b>														
Early Learn Revenue	\$ 8,043,338	\$ 1,832,040	\$ 1,557,355	\$ 128,516	\$ -	\$ -	\$ -	\$ 1,925,447	\$ -	\$ -	\$ 788,895	\$ 6,232,252	\$ 1,811,086	\$ -
Other revenue (disability, interest, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CACFP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parent Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-kind contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sponsor's contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other funding source revenue <sup>1</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 8,043,338</b>	<b>\$ 1,832,040</b>	<b>\$ 1,557,355</b>	<b>\$ 128,516</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,925,447</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 788,895</b>	<b>\$ 6,232,252</b>	<b>\$ 1,811,086</b>	<b>\$ -</b>
<b>Expenditures</b>														
<b>Personnel cost</b>														
Salaries	\$ 5,379,289	\$ 1,128,263	\$ 982,231	\$ 86,183	\$ -	\$ -	\$ -	\$ 1,076,263	\$ -	\$ -	\$ 469,995	\$ 3,742,936	\$ 1,636,353	\$ -
Salaries - COLA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FICA	411,516	79,886	61,122	5,097	-	-	-	97,108	-	-	36,877	280,090	131,426	-
FICA - COLA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FICA - Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	180,167	5,163	4,067	364	-	-	-	7,844	-	-	2,730	20,167	160,000	-
Pension	107,586	22,565	19,645	1,724	-	-	-	21,525	-	-	9,400	74,859	32,727	-
Welfare fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health Insurance	645,554	141,648.06	135,415	10,398	-	-	-	181,627	-	-	74,024	543,112	102,442	-
Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total personnel cost</b>	<b>\$ 6,724,112</b>	<b>\$ 1,377,526</b>	<b>\$ 1,202,480</b>	<b>\$ 103,765</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,384,368</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 593,025</b>	<b>\$ 4,661,164</b>	<b>\$ 2,062,947</b>	<b>\$ -</b>

**BROOKLYN KINDERGARTEN SOCIETY**  
**Schedule 1A: Statement of Revenue and Expenditures: DECE Funded – (continued)**  
For the year ended June 30, 2022

SCHEDULE 1A

BUDGET CATEGORIES	Budget												Total DECE (A)	Variance	Questioned Cost	
	DECE	Child Care	Child Care UPK	CRRSA Stimulus	FCCN	CDBG	Early Head Start	Head Start	Head Start COVID Cares	Head Start UPK	CTL					
<b>Facilities cost</b>																
Rent	\$ 327,512	\$ 75,569	\$ 59,711	\$ 4,303	\$ -	\$ -	\$ -	\$ 99,274	\$ -	\$ -	\$ 36,445	\$ 275,301	\$ 52,211	\$ -		
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Water and sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Licensing and permits	13,300	1,214	1,559	34	-	-	-	3,986	-	-	1,813	8,606	4,694	-		
Insurance	109,697	16,022	16,519	602	-	-	-	23,560	-	-	7,287	63,991	45,706	-		
Custodial services	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Alarm	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Telecommunications	23,600	24,929	21,665	1,715	-	-	-	30,846	-	-	12,715	91,869	(68,269)	-		
Utilities	27,896	2,028	1,155	151	-	-	-	5,555	-	-	1,735	10,624	17,272	-		
Maintenance and Repairs	34,513	79,507	68,640	3,652	-	-	-	65,918	-	-	23,640	241,357	(206,844)	-		
Capital expenditures and renovations	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other facilities costs	30,282	8,390	16,777	1,416	-	-	-	14,693	-	-	14,220	55,495	(25,213)	-		
<b>Total facilities cost</b>	<b>\$ 566,800</b>	<b>\$ 207,658.66</b>	<b>\$ 186,025.20</b>	<b>\$ 11,873</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 243,832</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 97,856</b>	<b>\$ 747,244</b>	<b>\$ (180,444)</b>	<b>\$ -</b>		
Family Child Care Stipend	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Other than personnel services (OTPS)</b>																
Supplies	\$ 88,422	\$ 17,480	\$ 15,434	\$ 1,319	\$ -	\$ -	\$ -	\$ 27,036	\$ -	\$ -	12,911	\$ 74,179	\$ 14,242	\$ -		
Equipment over \$3,000 - Head Start	6,100	-	-	-	-	-	-	20,655	-	-	-	20,655	(14,555)	-		
Equipment over \$5,000 - Child Care	15,998	32,928	10,381	1,710	-	-	-	-	-	-	-	45,019	(29,022)	-		
Postage	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Advertising	17,501	6,581	4,138	499	-	-	-	13,985	-	-	4,256	29,458	(11,957)	-		
Instructional Field Trips	124,840	5,774	7,622	116	-	-	-	3,036	-	-	743	17,291	107,549	-		
Training/Staff Development	24,000	6,704	4,311	478	-	-	-	10,405	-	-	3,715	25,612	(1,612)	-		
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Food - CACFP	128,310	-	-	-	-	-	-	-	-	-	-	-	128,310	-		
Non-food related cost - CACFP	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Audit	15,380	-	-	-	-	-	-	-	-	-	-	-	15,380	-		
Parent Services	8,500	784	990	106	-	-	-	1,655	-	-	1,013	4,547	3,953	-		
Consultant - programmatic	117,078	64,703	49,427	3,233	-	-	-	63,145	-	-	24,985	205,493	(88,415)	-		
Consultant - administrative	161,215	58,655	42,009	4,296	-	-	-	126,251	-	-	41,383	272,593	(111,378)	-		
Indirect cost - Head Start	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other OTPS	45,083	53,247	34,538	1,120	-	-	-	31,080	-	-	9,009	128,995	(83,912)	-		
<b>Total OTPS</b>	<b>\$ 752,426</b>	<b>\$ 246,855</b>	<b>\$ 168,850</b>	<b>\$ 12,878</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 297,246</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 98,014</b>	<b>\$ 823,843</b>	<b>\$ (71,417)</b>	<b>\$ -</b>		
<b>TOTAL EARLYLEARN COST</b>	<b>\$ 8,043,338</b>	<b>\$ 1,832,040</b>	<b>\$ 1,557,355</b>	<b>\$ 128,516</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,925,447</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 788,895</b>	<b>\$ 6,232,252</b>	<b>\$ 1,811,086</b>	<b>\$ -</b>		
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		

**BROOKLYN KINDERGARTEN SOCIETY**

**Schedule 1B: Statement of Revenues and Expenditures: Other than DECE Funded**

For the year ended June 30, 2022

SCHEDULE 1B

BUDGET CATEGORIES	Other Than DECE					[A+B] Total DECE Funded (C)
	DECE CC UPK Enhancement	DECE HS UPK Enhancement	Health & Safety	Other Funding use for DECE	Total Other Than DECE (B)	

**Revenue:**

EarlyLearn revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,232,252
Other revenue (disability, interest, etc.)	-	-	-	-	-	-
Teacher's incentive fund	-	-	-	-	-	-
HRA Voucher	-	-	-	-	-	-
CACFP	-	-	-	-	-	-
Parent Fees	-	-	-	-	-	-
In-kind contribution	-	-	-	-	-	-
Sponsor's contribution	-	-	-	-	-	-
Other funding source revenue <sup>1</sup>	-	-	-	-	-	-
<b>Total Revenue</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,232,252</u>

**Expenditures**

**Personnel cost**

Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,742,936
Salaries - COLA	-	-	-	-	-	-
Teacher's Incentive	-	-	-	-	-	-
Accrued Vacation	-	-	-	-	-	-
FICA	-	-	-	-	-	280,090
FICA - COLA	-	-	-	-	-	-
FICA - Teacher's Incentive	-	-	-	-	-	-
FICA - Accrued Vacation	-	-	-	-	-	-
Workers compensation	-	-	-	-	-	-
Unemployment insurance	-	-	-	-	-	20,167
Pension	-	-	-	-	-	74,859
Welfare fund	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	543,112
Substitutes	-	-	-	-	-	-
<b>Total personnel cost</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,661,164</u>



**BROOKLYN KINDERGARTEN SOCIETY**

**Schedule 1B: Statement of Revenues and Expenditures: Other than DECE Funded – (continued)**

For the year ended June 30, 2022

SCHEDULE 1B

BUDGET CATEGORIES	Other Than DECE					[A+B] Total DOE Funded (C)
	DECE CC UPK Enhancement	DECE HS UPK Enhancement	Health & Safety	Other Funding use for DECE	Total Other Than DECE (B)	
<b>Facilities cost</b>						
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,301
Property Taxes	-	-	-	-	-	-
Water and sewer	-	-	-	-	-	-
Licensing and permits	-	-	-	-	-	8,606
Insurance	-	-	-	-	-	63,991
Custodial services	-	-	-	-	-	-
Alarm	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	91,869
Utilities	-	-	-	-	-	10,624
Maintenance and repairs	-	-	-	-	-	241,357
Capital expenditures and renovations	-	-	-	-	-	-
Other facilities costs	-	-	-	-	-	55,495
<b>Total facilities cost</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 747,244</u>
Family Child Care Stipend	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other than personnel services (OTPS)</b>						
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,179
Equipment over \$3,000 - Head Start	-	-	-	-	-	20,655
Equipment over \$5,000 - Child Care	-	-	-	-	-	45,019
Postage	-	-	-	-	-	-
Advertising	-	-	-	-	-	29,458
Instructional Field Trips	-	-	-	-	-	17,291
Training/Staff Development	-	-	-	-	-	25,612
Transportation	-	-	-	-	-	-
Food - CACFP	-	-	-	-	-	-
Non-food related cost - CACFP	-	-	-	-	-	-
Audit	-	-	-	-	-	-
Parent Services	-	-	-	-	-	4,547
Consultant - programmatic	-	-	-	-	-	205,493
Consultant - administrative	-	-	-	-	-	272,593
Indirect cost - Head Start	-	-	-	-	-	-
Other OTPS	-	-	-	-	-	128,995
<b>Total OTPS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 823,843</u>
<b>TOTAL EARLYLEARN COST</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,232,252</u>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**BROOKLYN KINDERGARTEN SOCIETY**  
**Schedule 1Ci: CCBG - Statement of Revenues and Expenditures**  
For the year ended June 30, 2022

SCHEDULE 1Ci

BUDGET CATEGORIES	SCHEDULE 1Ci					
	Budget	CCBG FIUNDED				
	CCBG	Child Care	FCCN	Total CCBG	Variance	Questioned Cost
<b>Revenue:</b>						
DECE revenue	\$ 2,306,597	\$ 1,832,040	\$ -	\$ 1,832,040	\$ 474,557	\$ -
Other revenue (disability, interest, etc.)	-	-	-	-	-	-
Parent Fees	-	-	-	-	-	-
Other funding source revenue <sup>1</sup>	-	-	-	-	-	-
<b>Total Revenue</b>	<u>\$ 2,306,597</u>	<u>\$ 1,832,040</u>	<u>\$ -</u>	<u>\$ 1,832,040</u>	<u>\$ 474,557</u>	<u>\$ -</u>
<b>Expenditures</b>						
<b>Personnel cost</b>						
Salaries	\$ 1,566,405	\$ 1,128,263	\$ -	\$ 1,128,263	\$ 438,142	\$ -
Salaries - COLA	-	-	-	-	-	-
Accrued Vacation	-	-	-	-	-	-
FICA	119,830	79,886	-	79,886	39,944	-
FICA - COLA	-	-	-	-	-	-
FICA - Accrued Vacation	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-
Unemployment Insurance	52,475	5,163.38	-	5,163.38	47,311	-
Pension	31,328	22,565	-	22,565	8,763	-
Welfare fund	-	-	-	-	-	-
Health Insurance	187,969	141,648	-	141,648	46,321	-
Substitutes	-	-	-	-	-	-
<b>Total personnel cost</b>	<u>\$ 1,958,007</u>	<u>\$ 1,377,526</u>	<u>\$ -</u>	<u>\$ 1,377,526</u>	<u>\$ 580,481</u>	<u>\$ -</u>

**BROOKLYN KINDERGARTEN SOCIETY**  
**Schedule 1Ci: CCBG - Statement of Revenues and Expenditures – (continued)**  
For the year ended June 30, 2022

SCHEDULE 1Ci

BUDGET CATEGORIES	CCBG FIUNDED					
	Budget					
	CCBG	Child Care	FCCN	Total CCBG	Variance	Questioned Cost
<b>Facilities cost</b>						
Rent	\$ 90,875	\$ 75,569	\$ -	\$ 75,569	\$ 15,305	\$ -
Property Taxes	-	-	-	-	-	-
Water and sewer	-	-	-	-	-	-
Licensing and permits	3,878	1,214	-	1,214	2,665	-
Insurance	25,897	16,022	-	16,022	9,875	-
Custodial services	-	-	-	-	-	-
Alarm	-	-	-	-	-	-
Telecommunications	7,539	24,929	-	24,929	(17,390)	-
Utilities	3,336	2,028	-	2,028	1,307	-
Maintenance and Repairs	10,179	79,507	-	79,507	(69,328)	-
Capital expenditures and renovations	-	-	-	-	-	-
Other facilities costs	7,614	8,390	-	8,390	(776)	-
Total facilities cost	\$ 149,318	\$ 207,659	\$ -	\$ 207,659	\$ (58,340)	\$ -
Family Child Care Stipend	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other than personnel services (OTPS)</b>						
Supplies	\$ 31,292	\$ 17,480	\$ -	\$ 17,480	\$ 13,812	\$ -
Equipment over \$5,000 - Child Care	8,967	32,928	-	32,928	(23,960)	-
Postage	-	-	-	-	-	-
Advertising	5,836	6,581	-	6,581	(745)	-
Instructional Field Trips	19,733	5,774	-	5,774	13,959	-
Training/Staff Development	6,620	6,704	-	6,704	(84)	-
Transportation	-	-	-	-	-	-
Audit	5,454	-	-	-	5,454	-
Parent Services	4,459	784	-	784	3,675	-
Consultant - programmatic	26,338	64,703	-	64,703	(38,365)	-
Consultant - administrative	36,236	58,655	-	58,655	(22,419)	-
Other OTPS	54,336	53,247	-	53,247	1,089	-
Total OTPS	\$ 199,271	\$ 246,855	\$ -	\$ 246,855	\$ (47,584)	\$ -
<b>TOTAL DECE CCBG EXPENSES</b>	\$ 2,306,597	\$ 1,832,040	\$ -	\$ 1,832,040	\$ 474,557	\$ -
<b>Excess (deficiency) of revenue over (under) expenditures</b>	-	-	-	-	-	-

**BROOKLYN KINDERGARTEN SOCIETY**  
**Schedule 1Cii: CCBG - Quantitative Program results**  
For the year ended June 30, 2022

**ENROLLMENT**

1	Contracted slots per site		
	a) KBAZ - BT5		66
	b) KASC - BT5		28
	c) KASC - HS		17
	d) KASG - BT5		39
	e) KASG - HS		35
	f) KBJW - BT5		45
	g) KBLS - BT5		30
	h) KBLS - HS		15
	i) KBLT - BT5		38
	j) KBLT - HS		65
	k) KCHP - BT5		35
	l) KCHP - HS		15
	Total		<u>428</u>
2	Number of classrooms per site		
	a) KBAZ - BT5		3
	b) KASC - BT5		3
	c) KASC - HS		2
	d) KASG - BT5		3
	e) KASG - HS		2
	f) KBJW - BT5		3
	g) KBLS - BT5		3
	h) KBLS - HS		2
	i) KBLT - BT5		4
	j) KBLT - HS		4
	k) KCHP - BT5		2
	l) KCHP - HS		1
	Total		<u>32</u>
3	Number of children enrolled by site		
	a) KBAZ - BT5		33
	b) KASC - BT5		5
	c) KASC - HS		9
	d) KASG - BT5		17
	e) KASG - HS		9
	f) KBJW - BT5		13
	g) KBLS - BT5		29
	h) KBLS - HS		4
	i) KBLT - BT5		23
	j) KBLT - HS		20
	k) KCHP - BT5		13
	l) KCHP - HS		6
	Total		<u>181</u>
4	Number of children in attendance by site		
	a) KBAZ - BT5	27067	33
	b) KASC - BT5	26949	5
	c) KASC - HS	27073	9
	d) KASG - BT5	27063	17
	e) KASG - HS	27074	9
	f) KBJW - BT5	27066	13
	g) KBLS - BT5	27069	29
	h) KBLS - HS	27070	4
	i) KBLT - BT5	27071	23
	j) KBLT - HS	27072/28889	20
	k) KCHP - BT5	27061	13
	l) KCHP - HS	27076	6
	Total		<u>181</u>
5	The average attendance for contract by site (#4 divided by #3)		
	a) KBAZ - BT5		100%
	b) KASC - BT5		100%
	c) KASC - HS		100%
	d) KASG - BT5		100%
	e) KASG - HS		100%
	f) KBJW - BT5		100%
	g) KBLS - BT5		100%
	h) KBLS - HS		100%
	i) KBLT - BT5		100%
	j) KBLT - HS		100%
	k) KCHP - BT5		100%
	l) KCHP - HS		<u>100%</u>
	Total Average		<u>100%</u>

**BROOKLYN KINDERGARTEN SOCIETY****Schedule 1Cii: CCBG - Quantitative Program results – (continued)**

For the year ended June 30, 2022

<b>COST</b>		
1	Total expense for the contract. (Total DECE expense in Schedule 1-A)	\$ 6,232,252
2	Total expense by site	
	a) KBAZ - BT5	\$ 774,585
	b) KASC - BT5	391,260
	c) KASC - HS	352,848
	d) KASG - BT5	470,451
	e) KASG - HS	578,101
	f) KBJW - BT5	684,578
	g) KBLS - BT5	431,164
	h) KBLS - HS	507,191
	i) KBLT - BT5	549,777
	j) KBLT - HS	871,989
	k) KCHP - BT5	402,285
	l) KCHP - HS	218,025
	Total	<u>\$ 6,232,252</u>
3	Average cost slots (Total expenses/Total attendance by sites)	34,499
4	Average cost per site/Total cost per site/Attendance by site)	
	a) KBAZ - BT5	\$ 23,712
	b) KASC - BT5	\$ 81,512
	c) KASC - HS	\$ 39,945
	d) KASG - BT5	\$ 27,352
	e) KASG - HS	\$ 61,391
	f) KBJW - BT5	\$ 51,666
	g) KBLS - BT5	\$ 14,657
	h) KBLS - HS	\$ 138,325
	i) KBLT - BT5	\$ 23,990
	j) KBLT - HS	\$ 44,527
	k) KCHP - BT5	\$ 32,183
	l) KCHP - HS	\$ 34,066

**BROOKLYN KINDERGARTEN SOCIETY**

**Schedule 1Ciii: CCBG - Accrued Vacation**

For the year ended June 30, 2022

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

<u>Payroll Date</u>	<u>Employee # or position</u>	<u>Accrued Vacation</u>	<u>FICA - Accrued Vacation</u>	<u>Total as at 6/30/2022</u>
		\$ -	\$ -	\$ -
		-	-	-
		-	-	-

**Total Accrued Vacation and FICA - Accrued Vacation** \$ -

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

**BROOKLYN KINDERGARTEN SOCIETY**

**Schedule 1D: Statement of Revenues and Expenditures: Not DECE Funded**

For the year ended June 30, 2022

BUDGET CATEGORIES	NOT DOE FUNDED					
	Actual					
	CACFP	Cash Contribution (Head Start)	In-kind Contribution (Head Start)	Sponsor's Contribution (Other than Head Start)	Other Funding Source	Total Non DOE Funded
<b>Revenue:</b>						
DECE revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenue (disability, interest, etc.)	-	-	-	-	-	-
HRA Voucher	-	-	-	-	-	-
CACFP	-	-	-	-	-	-
Parent Fees	-	-	-	-	-	-
In-kind contribution	-	-	92,655	-	-	92,655
Sponsor's contribution	-	-	-	-	-	-
Other funding source revenue <sup>1</sup>	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92,655</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92,655</b>
<b>Expenditures</b>						
<b>Personnel cost</b>						
Salaries	\$ -	\$ -	\$ 86,071	\$ -	\$ -	\$ 86,071
Salaries - COLA	-	-	-	-	-	-
Accrued Vacation	-	-	-	-	-	-
FICA	-	-	6,584	-	-	6,584
FICA - COLA	-	-	-	-	-	-
FICA - Accrued Vacation	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-
Unemployment insurance	-	-	-	-	-	-
Pension	-	-	-	-	-	-
Welfare fund	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Substitutes	-	-	-	-	-	-
<b>Total personnel cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92,655</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92,655</b>
<b>Facilities cost</b>						
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-
Water and sewer	-	-	-	-	-	-
Licensing and permits	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Custodial services	-	-	-	-	-	-
Alarm	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-
Capital expenditures and renovations	-	-	-	-	-	-
Other facilities costs	-	-	-	-	-	-
<b>Total facilities cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Family Child Care Stipend	-	-	-	-	-	-
<b>Other than personnel services (OTPS)</b>						
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment over \$5,000 - Head Start	-	-	-	-	-	-
Equipment over \$5,000 - Child Care	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Instructional Field Trips	-	-	-	-	-	-
Training/Staff Development	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Food - CACFP	-	-	-	-	-	-
Non-food related cost - CACFP	-	-	-	-	-	-
Covid-19 Expenses	-	-	-	-	-	-
Audit	-	-	-	-	-	-
Parent Services	-	-	-	-	-	-
Consultant - programmatic	-	-	-	-	-	-
Consultant - administrative	-	-	-	-	-	-
Indirect cost - Head Start	-	-	-	-	-	-
Other OTPS	-	-	-	-	-	-
<b>Total OTPS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DECE COST</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92,655</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92,655</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**BROOKLYN KINDERGARTEN SOCIETY**  
**Schedule 2: Statement of Head Start Expenditures by Program Year**  
For the year ended June 30, 2022

SCHEDULE 2  
**Total Head Start  
Expenses**

<u>Category</u>	<u>Program Year 03</u>	<u>Program Year 03</u>	<u>Total Head Start Expenses</u>
Personnel and fringe cost			
Salaries	\$ 516,606	\$ 559,657	\$ 1,076,263
FICA	46,612	50,496	97,108
Unemployment insurance	3,765	4,079	7,844
Pension	10,332	11,193	21,525
Welfare fund	-	-	-
Health insurance	87,181	94,446	181,627
Worker's compensation	-	-	-
Substitute staff	-	-	-
Total personnel and fringe cost	<u>\$ 664,497</u>	<u>\$ 719,871</u>	<u>\$ 1,384,368</u>
Facilities cost			
Rent (Delegate Agency Administered Costs)	\$ 47,651	\$ 51,622	\$ 99,274
Property taxes	-	-	-
Water/sewer	-	-	-
Utilities (Delegate Agency Administered Costs)	2,666	2,888	5,555
Insurance	11,309	12,251	23,560
Telecommunications	14,806	16,040	30,846
Maintenance and Repairs	31,641	34,277	65,918
Other facilities cost	8,966	9,713	18,680
Total facilities cost	<u>\$ 117,039</u>	<u>\$ 126,793</u>	<u>\$ 243,832</u>
Other than personnel services (OTPS)			
Supplies	\$ 12,977	\$ 14,058	\$ 27,036
Equipment over \$5,000	9,914	10,741	20,655
Training	4,994	5,410	10,405
Parent services/family involvement	794	860	1,655
Programmatic consultants	30,309	32,835	63,145
Administrative consultants	60,601	65,651	126,251
Transportation	-	-	-
Audit	-	-	-
Food (not funded by CACFP)	-	-	-
Other OTPS	23,088	25,013	48,101
Total OTPS	<u>\$ 142,678</u>	<u>\$ 154,568</u>	<u>\$ 297,246</u>
Indirect cost	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>\$ 924,214</u>	<u>\$ 1,001,232</u>	<u>\$ 1,925,447</u>
Health and Safety	-	-	-
Less: Program Income	-	-	-
Total Head Start Funded Expenses	<u>\$ 924,214</u>	<u>\$ 1,001,232</u>	<u>\$ 1,925,447</u>
Non-Federal Share (NFS) Expenses			
Head Start UPK	\$ -	\$ -	\$ -
DOE HS UPK Enhancement	-	-	-
Cash Contributions - Head Start	-	-	-
In-kind Contributions - Head Start	46,328	46,327	92,655
Total NFS Expenses	<u>\$ 46,328</u>	<u>\$ 46,327</u>	<u>\$ 92,655</u>
Total Head Start Program Expenses	<u>\$ 970,542</u>	<u>\$ 1,047,559</u>	<u>\$ 2,018,101</u>
NFS Program Percentage	4.8%	4.4%	4.6%
Administrative Expenses			
Personnel and fringe cost	\$ 66,450	\$ 71,987	\$ 138,437
Facilities cost	11,704	12,679	24,383
OTPS	14,268	15,457	29,725
Indirect cost	-	-	-
NFS expenses	4,633	4,633	9,266
Total Administrative Expenses	<u>\$ 97,054</u>	<u>\$ 104,756</u>	<u>\$ 201,810</u>
Total Head Start Program Expenses	<u>\$ 970,542</u>	<u>\$ 1,047,559</u>	<u>\$ 2,018,101</u>
Administrative Expense Percentage	10.0%	10.0%	10.00%
Special Reporting:			
CACFP Funded Expenses	<u>\$ 109,701</u>	<u>\$ 118,842</u>	<u>\$ 228,543</u>



**BROOKLYN KINDERGARTEN SOCIETY**

**Schedule 3: Statement of Non-Federal Share Expenses by Program Year**

For the year ended June 30, 2022

SCHEDULE 3

Category	HS UPK			DOE HS UPK Enhancement			Cash Contributions - Head Start			In-kind Contributions - Head Start		
	<u>Program Year 03</u>	<u>Program Year 04</u>	Total	<u>Program Year 03</u>	<u>Program Year 04</u>	Total	<u>Program Year 03</u>	<u>Program Year 04</u>	Total	<u>03</u>	<u>04</u>	Total
	<u>7/1/21-12/31/21</u>	<u>1/1/22-6/30/22</u>		<u>7/1/21-12/31/21</u>	<u>1/1/22-6/30/22</u>		<u>7/1/21-12/31/21</u>	<u>1/1/22-6/30/22</u>		<u>7/1/21-12/31/21</u>	<u>1/1/22-6/30/22</u>	
Personnel and fringe cost												
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,035	\$ 43,035	\$ 86,071
FICA	-	-	-	-	-	-	-	-	-	3,292	3,292	6,584
Worker's compensation	-	-	-	-	-	-	-	-	-	-	-	-
Unemployment insurance	-	-	-	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-	-	-	-
Welfare fund	-	-	-	-	-	-	-	-	-	-	-	-
Health insurance	-	-	-	-	-	-	-	-	-	-	-	-
Substitute staff	-	-	-	-	-	-	-	-	-	-	-	-
Total personnel and fringe cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,328	\$ 46,328	\$ 92,655
Facilities cost												
Rent (Delegate Agency Administered Costs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-	-	-	-	-	-	-	-	-
Water/sewer	-	-	-	-	-	-	-	-	-	-	-	-
Utilities (Delegate Agency Administered Costs)	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-	-	-	-	-	-	-
Other facilities cost	-	-	-	-	-	-	-	-	-	-	-	-
Total facilities cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**BROOKLYN KINDERGARTEN SOCIETY**

**Schedule 3: Statement of Non-Federal Share Expenses by Program Year – (continued)**

For the year ended June 30, 2022

SCHEDULE 3

Category	HS UPK			DOE HS UPK Enhancement			Cash Contributions - Head Start			In-kind Contributions - Head Start		
	Program Year 03	Program Year 04	Total	Program Year 03	Program Year 04	Total	Program Year 03	Program Year 04	Total	03	04	Total
	7/1/21-12/31/21	1/1/22-6/30/22		7/1/21-12/31/21	1/1/22-6/30/22		7/1/21-12/31/21	1/1/22-6/30/22		7/1/21-12/31/21	1/1/22-6/30/22	
Other than personnel services (OTPS)												
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment over \$5,000	-	-	-	-	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-	-	-	-	-
Parent services/family involvement	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Programmatic consultants	-	-	-	-	-	-	-	-	-	-	-	-
Administrative consultants	-	-	-	-	-	-	-	-	-	-	-	-
Audit	-	-	-	-	-	-	-	-	-	-	-	-
Food (not funded by CACFP)	-	-	-	-	-	-	-	-	-	-	-	-
Other OTPS	-	-	-	-	-	-	-	-	-	-	-	-
Total OTPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect cost	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,328	\$ 46,328	\$ 92,655
Breakdown by funding source:												
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City	-	-	-	-	-	-	-	-	-	-	-	-
Private/Third-Party	-	-	-	-	-	-	-	-	-	-	-	-
Delegate Agency	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**BROOKLYN KINDERGARTEN SOCIETY**  
**Schedule 4: Schedule of Equipment Inventory**  
For the year ended June 30, 2022

**Current Year Purchases (with total acquisition cost per unit of at least \$5,000 or above and purchased between 7/1/21 to 6/30/22):**

Description	Quantity	Serial # or Asset Tag #	Date Purchased or Acquired	Date Sold or Disposed	Funding Source (either GP or ACQ)	Acquisition cost allocated to Child Care	Acquisition cost allocated to Head Start	Acquisition cost allocated to Health & Safety	Acquisition cost allocated to Sandy Relief	Total Cost
						\$ -	\$ -	\$ -	\$ -	\$ -
						\$ -	\$ -	\$ -	\$ -	\$ -
						\$ -	\$ -	\$ -	\$ -	\$ -
						\$ -	\$ -	\$ -	\$ -	\$ -

Grand Total \$ -

**Prior Years Purchases (with total acquisition cost per unit of at least \$5,000 or above and purchased between 7/1/21 to 6/30/22):**

Description	Quantity	Serial # or Asset Tag #	Date Purchased or Acquired	Date Sold or Disposed	Funding Source (either GP or ACQ)	Acquisition cost allocated to Child Care	Acquisition cost allocated to Head Start	Acquisition cost allocated to Health & Safety	Acquisition cost allocated to Sandy Relief	Total Cost
						\$ -	\$ -	\$ -	\$ -	\$ -
						\$ -	\$ -	\$ -	\$ -	\$ -
						\$ -	\$ -	\$ -	\$ -	\$ -
						\$ -	\$ -	\$ -	\$ -	\$ -

Grand Total \$ -

**Note:**

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

GP - item which is Federally-owned property

ACQ - item acquired with awards funds

**BROOKLYN KINDERGARTEN SOCIETY**  
**Schedule 5: Schedule of Due to or Due from DECE**  
For the year ended June 30, 2022

SCHEDULE 5

<b>Due To or (Due From DECE) at 6/30/2021</b>	\$ (2,015,348)
<b>Cash received/advances from DECE</b>	5,952,640
<b>Plus other funds collected:</b>	
Parent Fees	-
Other revenue (disability, interest, etc.)	-
<b>Total funds available</b>	<u>3,937,292</u>
<b>Less claimable expenditures:</b>	
Expenditures	(6,232,252)
Less: Accrued Vacation	-
Less: FICA - Accrued Vacation	-
Less: Questioned Costs	-
<b>Due To or (Due From DECE) at 6/30/2022</b>	<u><u>\$ (2,294,960)</u></u>

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

**BROOKLYN KINDERGARTEN SOCIETY**

**Schedule 6: Schedule of Accrued Vacation**

For the year ended June 30, 2022

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

<u>Payroll Date</u>	<u>Employee # or position</u>	<u>Accrued Vacation</u>	<u>FICA - Accrued Vacation</u>	<u>Total as at 6/30/2022</u>
		\$ -	\$ -	\$ -
		-	-	-
		-	-	-

**Total Accrued Vacation and FICA - Accrued Vacation** \$ -

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

**BROOKLYN KINDERGARTEN SOCIETY**

**Schedule 7: Schedule of Pay Parity**

For the year ended June 30, 2022

<b>Titles of staff who received ratification bonuses</b>	<b>Number of staff</b>
Title 1	#
Title 2	#
Title 3	#
Title 4	#
Title 5	#
etc.	#
<b>Titles of staff who received salary increases</b>	<b>Number of staff</b>
Title 1	#
Title 2	#
Title 3	#
Title 4	#
Title 5	#
etc.	#
<b>Total amount paid out in ratification bonuses for eligible staff</b>	
	\$0
<b>Total amount paid out in salary increases for eligible staff</b>	
	\$0

**BROOKLYN KINDERGARTEN SOCIETY**  
**Schedule of COVID Expenses**  
 For the year ended June 30, 2022

Schedule of COVID Expenses charged to DECE Funded Programs including DECE FCCN :

<u>Object of Expenditure</u>	<u>Explanation of COVID Response</u>	<u>Total Expense</u>	<u>% Attributable to COVID Response</u>	<u>COVID Expense</u>
		\$ -		\$ -
		-		-
		-		-