

**NORTHERN MANHATTAN  
PERINATAL PARTNERSHIP, INC.**

**Financial Statements and Independent Auditor's  
Reports and Other Financial Information  
Required by the Uniform Guidance**

**December 31, 2016**  
(with comparative figures for 2015)



**A. F. Paredes & Co.**  
Certified Public Accountants

# NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

**December 31, 2016**  
(with comparative figures for 2015)

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### **Independent Auditor's Report**

The Board of Directors  
Northern Manhattan Perinatal Partnership, Inc.

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of Northern Manhattan Perinatal Partnership, Inc. (a not-for-profit organization), which comprise the statement of financial position as of December 31, 2016, the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northern Manhattan Perinatal Partnership, Inc. as of December 31, 2016, and the results of its operations and its cash flows for the year then ended, in accordance with U.S. generally accepted accounting principles.

## **Other Matters**

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedules of expenditures of federal awards, findings, and questioned costs are presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and are not a required part of the basic 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 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 schedule of expenditures of federal awards 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 23, 2018, on our consideration of Northern Manhattan Perinatal Partnership, Inc.'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 or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northern Manhattan Perinatal Partnership, Inc.'s internal control over financial reporting and compliance.

*A.F. Paredes & Co. CPAs LLP*

New York, New York  
March 23, 2018

**NORTHERN MANHATTAN  
PERINATAL PARTNERSHIP, INC.**

**Statement of Financial Position  
December 31, 2016  
(with comparative figures for 2015)**

	<b>2016</b>	<b>2015</b>
<b>ASSETS</b>		
Current Assets:		
Cash and cash equivalents	\$ 638,039	\$ 364,420
Contracts and grants receivable (Note 3)	1,893,368	1,257,021
Prepaid expenses and others	6,818	6,818
Total Current Assets	2,538,225	1,628,259
Property and Equipment - Net (Note 7)	103,402	122,540
Security Deposits and Others	33,732	33,335
<b>TOTAL ASSETS</b>	<b>\$ 2,675,359</b>	<b>\$ 1,784,134</b>
 <b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Current Liabilities:		
Bank loan (Note 8)	\$ 100,815	\$ -
Accounts payable and accrued expenses	256,241	221,239
Unapplied advances payable (Note 4)	2,646,099	1,574,750
Due to NYC-ACS (Note 6)	59,087	59,087
<b>Total Liabilities</b>	3,062,242	1,855,076
<b>Net Assets (Deficit)</b>		
Unrestricted	(386,883)	(70,942)
Temporarily restricted	-	-
Permanently restricted	-	-
<b>Total Net Assets (Deficit)</b>	(386,883)	(70,942)
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 2,675,359</b>	<b>\$ 1,784,134</b>

See accompanying notes to financial statements.

**NORTHERN MANHATTAN  
PERINATAL PARTNERSHIP, INC.**

**Statement of Activities  
Year Ended December 31, 2016  
(with comparative figures for 2015)**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>2016 Total</u>	<u>2015 Total</u>
<b>SUPPORT AND REVENUES</b>				
Grants and Contract Services:				
Government (Note 5)	\$ -	\$ 5,541,015	\$ 5,541,015	\$ 7,067,756
Others	-	674,922	674,922	453,468
Contributions:				
In-kind (Note 9)	758,528	-	758,528	527,554
Cash	1,000	-	1,000	700
Others	7,444	-	7,444	162,055
	<u>766,972</u>	<u>6,215,937</u>	<u>6,982,909</u>	<u>8,211,533</u>
Net Assets Released from Restrictions	<u>6,215,937</u>	<u>(6,215,937)</u>	<u>-</u>	<u>-</u>
<b>TOTAL SUPPORT AND REVENUES</b>	<u>6,982,909</u>	<u>-</u>	<u>6,982,909</u>	<u>8,211,533</u>
<b>EXPENSES</b>				
Program Services:				
Northern Manhattan Head Start and Pre-K	2,963,871	-	2,963,871	2,892,517
Greater Harlem Healthy Start	1,996,747	-	1,996,747	1,569,559
Healthy Families Central Harlem (Baby Steps)	595,590	-	595,590	642,265
Maternal Infant Community				
Health Collaborative (MICHHC)	532,046	-	532,046	695,771
Maternal Intentions	456,690	-	456,690	306,460
Others	558,384	-	558,384	2,099,262
	<u>7,103,328</u>	<u>-</u>	<u>7,103,328</u>	<u>8,205,834</u>
Supporting Services:				
General and administrative	195,522	-	195,522	110,054
<b>TOTAL EXPENSES</b>	<u>7,298,850</u>	<u>-</u>	<u>7,298,850</u>	<u>8,315,888</u>
<b>DECREASE IN NET ASSETS</b>	(315,941)	-	(315,941)	(104,355)
<b>NET ASSETS AT BEGINNING OF YEAR</b>				
As previously reported	(70,942)	-	(70,942)	102,619
Prior period adjustment (Note 13)	-	-	-	(69,206)
	<u>(70,942)</u>	<u>-</u>	<u>(70,942)</u>	<u>33,413</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ (386,883)</u>	<u>\$ -</u>	<u>\$ (386,883)</u>	<u>\$ (70,942)</u>

See accompanying notes to financial statements.

**NORTHERN MANHATTAN  
PERINATAL PARTNERSHIP, INC.**

**Statement of Cash Flows  
December 31, 2016  
(with comparative figures for 2015)**

	<b>2016</b>	<b>2015</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Decrease in net assets	\$ (315,941)	\$ (104,355)
Adjustments to reconcile decrease in net assets to net cash cash provided by (used in) operating activities:		
Depreciation	26,970	26,970
Decrease (Increase) in assets:		
Contracts and grants receivable	(636,347)	(395,284)
Security deposits and others	(397)	-
Increase (Decrease) in liabilities:		
Accounts payable and accrued expenses	35,002	53,837
Unapplied advances payable	1,071,349	808,896
Prior period adjustment (Note 13)	-	(69,206)
	<u>180,636</u>	<u>320,858</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of equipment	(7,832)	-
	<u>(7,832)</u>	<u>-</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Bank borrowings	371,700	153,600
Repayments on bank borrowings	(270,885)	(153,600)
	<u>100,815</u>	<u>-</u>
Net cash provided by financing activities	<u>100,815</u>	<u>-</u>
<b>NET INCREASE IN CASH</b>	<b>273,619</b>	<b>320,858</b>
<b>CASH AT BEGINNING OF YEAR</b>	<u>364,420</u>	<u>43,562</u>
<b>CASH AT END OF YEAR</b>	<u>\$ 638,039</u>	<u>\$ 364,420</u>
<b>Supplemental Disclosure of Cash Flow Information:</b>		
Interest paid	<u>\$ 4,260</u>	<u>\$ 2,071</u>

See accompanying notes to financial statements.

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.**

**Statement of Functional Expenses**

**Year Ended December 31, 2016**

(with comparative figures for 2015)

	Program Services							Total	Supporting Services		Total Expenses
	Northern Manhattan Head Start and Pre-K	Greater Harlem Healthy Start	Healthy Families Central Harlem (Baby Steps)	Maternal Infant Community Health Collaborative (MICHC)	Maternal Intentions	Others	General and Administrative		2016	2015	
Salaries	\$ 1,307,752	\$ 977,449	\$ 332,033	\$ 319,581	\$ 278,643	\$ 307,678	\$ 3,523,136	\$ 26,309	\$ 3,549,445	\$ 4,242,093	
Salaries - in kind	160,983	-	2,896	-	-	-	163,879	-	163,879	163,494	
Payroll taxes and fringe benefits	386,509	302,974	87,141	109,024	80,568	102,311	1,068,527	3,174	1,071,701	1,267,492	
Payroll taxes and fringe benefits - in kind	78,897	-	782	-	-	-	79,679	-	79,679	59,315	
Rent	153,813	121,492	66,000	34,092	26,990	42,821	445,208	56,221	501,429	505,832	
Rent - in kind	462,456	-	48,000	-	-	-	510,456	-	510,456	295,183	
Supplies	203,074	38,196	2,134	6,223	6,473	72,651	328,751	1,881	330,632	397,259	
Contracts and consultants	66,290	120,152	7,650	14,975	34,372	42	243,481	11,086	254,567	466,840	
Contracts and consultants - in kind	4,275	-	-	-	-	-	4,275	-	4,275	3,531	
Client incentives	2,647	98,601	4,783	10,126	2,864	-	119,021	466	119,487	-	
Client incentives - in kind	-	-	239	-	-	-	239	-	239	6,031	
Publications	-	112,199	-	-	-	-	112,199	-	112,199	-	
Telephone	13,336	47,088	10,148	9,084	4,263	3,102	87,221	7,179	94,400	147,386	
Staff training	7,521	56,270	1,460	1,671	7,254	7,657	81,833	-	81,833	95,466	
Printing	645	37,813	3,355	9,706	8,540	4,598	64,657	2,572	67,229	88,019	
Equipment repair and maintenance	37,100	20,614	302	2,311	702	954	61,983	4,397	66,380	101,542	
Insurance	15,434	6,667	-	7,000	-	1,500	30,601	29,663	60,264	49,801	
Travel and Transportation	5,119	32,924	7,602	3,938	1,212	841	51,636	223	51,859	98,264	
Professional fees	13,469	8,583	5,000	-	216	1,497	28,765	19,192	47,957	44,262	
Utilities	25,369	-	10,126	-	-	2,316	37,811	-	37,811	43,711	
Payroll processing fees	8,562	8,189	2,507	2,830	2,368	5,325	29,781	821	30,602	25,334	
Depreciation	-	-	-	-	-	-	-	26,970	26,970	26,970	
Recruitment	253	2,629	760	922	265	538	5,367	-	5,367	2,059	
Temporary services	2,957	1,947	-	-	-	-	4,904	-	4,904	4,024	
Postage	540	2,060	73	563	560	553	4,349	190	4,539	12,405	
Renovation	-	-	-	-	-	-	-	-	-	51,840	
Miscellaneous	6,670	900	2,599	-	1,400	4,000	15,569	5,178	20,747	117,735	
<b>Total Expenses</b>	<b>\$ 2,963,871</b>	<b>\$ 1,996,747</b>	<b>\$ 595,590</b>	<b>\$ 532,046</b>	<b>\$ 456,690</b>	<b>\$ 558,384</b>	<b>\$ 7,103,328</b>	<b>\$ 195,522</b>	<b>\$ 7,298,850</b>	<b>\$ 8,315,888</b>	

See accompanying notes to financial statements.



NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

**Notes to Financial Statements**  
**December 31, 2016**  
(with comparative figures for 2015)

**1. Background**

Northern Manhattan Perinatal Partnership, Inc. (the Organization) is a not-for-profit entity incorporated in the State of New York. It is a collaboration of community-based organizations, workers and residents, which was established for the primary goal of reducing infant mortality in Northern Manhattan.

The Organization focuses on strategies that ensure the health and well-being of low income women of child-bearing age and their families in Central Harlem, East Harlem, West Harlem and Washington Heights. Its activities are substantially funded by government grants and contracts.

**2. Summary of Significant Accounting Policies**

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting, and are presented in accordance with Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) Subtopic 958-205, Not-For-Profit Entities - Presentation of Financial Statements*. This standard requires that all not-for-profit organizations provide a statement of financial position, a statement of activities, and a statement of cash flows. It also requires that net assets be classified into three (3) classes:

*Unrestricted Net Assets* - These net assets represent resources over which the Board of Directors has discretionary control to use for operations. Such amounts are not subject to donor-imposed stipulations or time-related restrictions.

*Temporarily Restricted Net Assets* - These net assets are subject to donor-imposed stipulations that either expire by passage of time, or can be fulfilled and removed by actions of the Organization pursuant to the aforementioned stipulations.

*Permanently Restricted Net Assets* - These net assets are subject to donor-imposed stipulations that may be maintained permanently by the Organization.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

Notes to Financial Statements  
December 31, 2016  
(with comparative figures for 2015)

2. Summary of Significant Accounting Policies (continued)

Revenue Recognition

The Organization accounts for contributions in accordance with *ASC Subtopic 958-605, Not-for-Profit Entities - Revenue Recognition*. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends, or a purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets, and reported in the accompanying statement of activities as net assets released from restrictions. Contributions with temporary restrictions that are received and used within the year are included in unrestricted activities.

Expense-driven grants are recognized in the period when expenditures have been incurred and all other grant requirements have been met. Generally, grants receivable reflect amounts earned but not yet collected for which the Organization expects to realize payment within one (1) year, and which are recorded at net realizable value. Grant funds received prior to the incurrence of the qualifying expenses are deferred, and in certain cases, unspent grant funds may be returned to the funding agency.

Donated facilities are reflected as contributions in the accompanying statements at their estimated values with an offsetting charge to expense. Only those facilities for which there is an objective basis of valuation are reflected in the financial statements.

Donated services are reflected as contribution in the accompanying statements at their estimated values with an offsetting charge to expense. Only those services for which there is an objective basis of valuation are reflected in the financial statements.

Equity Concept

Under the terms of the grants, all monies not spent according to the grant agreements and budgets and any tangible assets remaining at the end of the grant periods are to be returned to the funding agencies. NMPP does not maintain any equity in the grants, and any excess of assets over liabilities is shown as payable to the funding agencies concerned.

Functional Allocation of Expenses

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

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

**Notes to Financial Statements**  
**December 31, 2016**  
(with comparative figures for 2015)

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

Cash and Cash Equivalents

The Organization considers all unrestricted highly-liquid investments with initial maturities of three (3) months or less to be cash equivalents.

Grants Receivable

Grants receivable include amounts due from federal, state and local government, or private sources, in connection with requests for reimbursement of allowable expenditures made pursuant to grant agreements.

Property and Equipment

Property and equipment are carried at cost net of accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Purchases of property and equipment covered by government funding are charged to expenditures as incurred, and not capitalized over the useful life of the asset.

Vacation and Sick Leave

a. Vacation Leave

Eligible full-time regular employees accrue one and two-thirds (1 & 2/3) vacation days per month for a maximum of 20 vacation days per year. Eligible part-time regular employees accrue paid annual vacation on a pro-rata basis.

Eligible full-time regular employees can carry over unused days from past years, up to a total in any calendar year of five (5) vacation days. Eligible part-time regular employees can carry over unused vacation days from past years, up to a total number in any calendar year of three (3) vacation days. Except in the final year of a funded program, vacation chargeable to the program must be used before the end of the contract year.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

**Notes to Financial Statements**  
**December 31, 2016**  
(with comparative figures for 2015)

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

Vacation and Sick Leave (continued)

b. Sick Leave

All eligible full-time regular employees are entitled to 12 working days of paid sick leave per full year of employment, except that a maximum of only two days (2) of paid accrued sick leave may be taken during the first three (3) months of employment. All eligible part-time regular employees accrue paid sick leave on a pro-rata basis, except that a maximum of only two (2) days of paid accrued sick leave may be taken during the first three (3) months of employment.

Up to five (5) days of unused paid sick leave may be carried over to the following year. Unused sick leave is not convertible into vacation leave. At termination of employment, there is no cash payment or credit for unused paid sick leave.

Income Tax Status

The Organization is exempt from income tax under Internal Revenue Code Section 501 (c) (3) and is a publicly-supported organization as described in Section 509 (a). Accordingly, it is exempt from federal income taxes, as well as New York State and New York City income taxes. It is still, however, subject to unrelated business income tax (UBIT), if applicable.

The Organization is still required to file U.S. federal tax returns. As per the applicable statute of limitations, the Organization's federal returns generally remain open for three (3) years following the year they are filed.

Fair Value Measurements

The Organization reports a fair value measurement for all applicable assets and liabilities.

Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

Notes to Financial Statements  
December 31, 2016  
(with comparative figures for 2015)

2. Summary of Significant Accounting Policies (continued)

Recently Issued Accounting Standards

In May 2014, the FASB issued *Accounting Standards Update (ASU) No. 2014-09, Revenue from Contracts with Customers (Topic 606) and Other Assets and Deferred Costs - Contracts with Customers (Subtopic 340-40)*. This ASU requires entities to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. It also requires entities to disclose both qualitative and quantitative information that enables users of financial statements to understand the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers, including disclosure of significant judgments affecting the recognition of revenue. *ASU No. 2014-09* will be effective for fiscal years beginning December 15, 2017. Early adoption is not permitted. The adoption of the new standard is not expected to have any significant impact on the Organization financial statements.

In February 2016, the FASB issued *ASU No. 2016-02, Leases (Topic 842)*. The new ASU establishes a right-of-use (ROU) model that requires the lessee to record an ROU asset and a lease liability on the balance sheet for all leases with terms longer than 12 months. *ASU No. 2016-02* is effective for fiscal years beginning after December 15, 2018, with early adoption permissible. The adoption of the new standard is not expected to have any significant impact on the Organization financial statements.

In August 2016, the FASB issued *ASU No. 2016-14, Presentation of Financial Statements for Not-for-Profit Entities*. The new ASU amends the financial reporting requirements in *ASC Topic 958, Not-for-Profit Entities*. The key changes introduced by the ASU include revisions to the classification of net assets and expanded liquidity disclosures. *ASU No. 2016-14* is effective for fiscal years beginning after December 15, 2017, with early adoption permissible. The adoption of the new standard is not expected to have any significant impact on the Organization financial statements.

Subsequent Events

In accordance with *ASC Topic 855, Subsequent Events*, the Organization evaluated subsequent events from the statement of financial position date of December 31, 2016 through March 23, 2018, the date when the financial statements were available to be issued, and determined that there are no other items to be disclosed.

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.**

**Notes to Financial Statements**  
**December 31, 2016**  
(with comparative figures for 2015)

**3. Contracts and Grants Receivable**

This account consists of:

Grantor/Program	2016	2015
NYC-ACS	\$ 602,377	\$ 263,271
NYS-DOH	492,814	155,059
NYS-OCFS	397,136	140,451
New York City Council	329,903	329,903
NY Presbyterian Hospital	55,938	-
Merck for Mothers	15,200	56,460
US-DHHS	-	263,328
Columbia University	-	30,616
NYS-DOE (CACFP)	-	13,090
NYC-DOE	-	4,843
	<u>\$ 1,893,368</u>	<u>\$ 1,257,021</u>

Out of the entire outstanding balance at December 31, 2016, the Organization subsequently received \$1,811,802.

**4. Unapplied Advances Payable**

This account consists of:

Grantor/Program	2016	2015
NYC-ACS	\$ 1,377,428	\$ 493,345
Merck for Mothers	820,000	820,000
US-DHHS	240,423	-
NYS-DOH	148,856	172,535
Columbia University	53,710	-
NYS-DOE	5,682	-
NYS-OCFS	-	88,870
	<u>\$ 2,646,099</u>	<u>\$ 1,574,750</u>

Out of the entire outstanding balance at December 31, 2016, the Organization subsequently applied \$941,780 against program billings.

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.**

**Notes to Financial Statements**  
**December 31, 2016**  
(with comparative figures for 2015)

**5. Government Grants**

The grants received by the Organization for the year ended December 31, 2016 are as follows:

Grantor/Program	
Northern Manhattan Head Start and Pre-K	\$ 2,121,223
Greater Harlem Healthy Start	1,996,248
Healthy Families Central Harlem (Baby Steps)	543,471
Maternal & Infant Community Health Collaborative (MICHC)	492,814
Child and Adult Care Food Program (CACFP)	163,934
Universal Pre-K DOE	144,083
Universal Pre-K Enhancement	79,242
	\$ 5,541,015

**6. Due to NYC-ACS**

This account did not have any activity during the year.

**7. Property and Equipment**

This account consists of:

	2016	2015
Leasehold improvements	\$ 721,549	\$ 721,549
Computers	579,106	579,106
Furniture, fixtures and equipment	132,381	124,549
	1,433,036	1,425,204
Less: Accumulated depreciation and amortization	1,329,634	1,302,664
	\$ 103,402	\$ 122,540

Depreciation expense amounted to \$26,970 in both 2016 and 2015.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

**Notes to Financial Statements**  
**December 31, 2016**  
(with comparative figures for 2015)

**8. Line of Credit**

The Organization has an unsecured \$150,000 line of credit with a commercial bank. Outstanding drawdowns from the line of credit bear interest at 4% per annum.

At December 31, 2016, the outstanding drawdown on the line of credit amounted to \$100,815.

**9. In-Kind Contributions**

In-kind contributions amounted to \$758,528 in 2016 and \$527,554 in 2015. These contributions were recorded at their estimated fair market values at the time of donation.

**10. Concentration of Credit Risk**

Financial instruments that potentially subject the Organization to a concentration of credit risk consist primarily of cash in a financial institution, which may occasionally exceed the Federal Deposit Insurance Corporation (“FDIC”) coverage limit of \$250,000.

**11. Lease Commitments**

The Organization is committed under various space and equipment operating leases expiring in various years through 2032.

At December 31, 2016, the minimum future rental payments under non-cancelable operating leases are as follows:

<u>Year</u>	<u>Amount</u>
2017	\$ 488,434
2018	355,406
2019	192,836
2020	192,836
2021 to 2032	1,944,430

Rent expense, including in-kind rent, amounted to \$1,011,885 in 2016.



**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.**

**Notes to Financial Statements**  
**December 31, 2016**  
(with comparative figures for 2015)

**12. Contingencies**

The Organization is subject to audits from the funding entities that support its various programs. Accordingly, reported grant revenues are subject to adjustments for disallowed costs, if any, based upon the results of these audits.

**15. Prior Period Adjustments**

The financial statements for prior periods were restated for the monetary effect of the portions of reimbursement claims for a certain program which were deemed non-reimbursable by the program sponsor.

**Schedule of Expenditures of Federal Awards  
and  
Reports of Independent Auditor**

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.**

**Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2016**

<u>Federal Grantor/ Pass-Through Grantor/ Grantor Program/ Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Contract Number</u>	<u>Contract/ Budget Period</u>	<u>Program Amount</u>	<u>Federal Expenditures</u>
<b>U.S. Department of Health and Human Services</b>					
Health Resources and Services Administration					
Central Harlem Healthy Start	93.926	5H49MC00134-15-00	6/1/15 - 3/31/16		
		5H49MC00134-15-01	6/1/15 - 3/31/16		
		4H49MC00134-16-01	6/1/16 - 3/31/17	\$ 1,996,248	\$ 1,996,248
<b>U.S. Department of Health and Human Services</b>					
Pass through NYC-ACS					
Early Learn	93.600	20131406975-EL	7/1/15 - 6/30/16		
		20131406975-EL	7/1/16 - 6/30/17	2,121,223	1,567,123
<b>U.S. Department of Health and Human Services</b>					
Pass through NYS-DOH					
Maternal Infant Community Health Collaborative (MICHC)	93.778	C-028967	10/1/15 - 9/30/16		
		C-028967	10/1/16 - 9/30/17	532,046	532,046
<b>U.S. Department of Agriculture</b>					
Pass through NYS-DOH					
Child and Adult Care Food Program (CACFP)	10.558	04427	10/1/15 - 9/30/16		
		04427	10/1/16 - 9/30/17	163,934	163,934
				<u>\$ 4,813,451</u>	<u>\$ 4,259,351</u>

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.**

**Notes to the Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2016**

**1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activities of Northern Manhattan Perinatal Partnership, Inc. for the year ended December 31, 2016 and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**2. Program Amount and Expenditures**

The program amount reflected in the Schedule of Expenditures of Federal Awards represents reimbursement not exceeding the maximum contract amount and allowable costs incurred, as well as advances for program expenditures. The expenditures reflected in the schedule pertain to actual expenses incurred for the program.



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### **Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

The Board of Directors  
Northern Manhattan Perinatal Partnership, Inc.

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 Northern Manhattan Perinatal Partnership, Inc., which comprise the statement of financial position as of December 31, 2016, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 23, 2018.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Northern Manhattan Perinatal Partnership, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Northern Manhattan Perinatal Partnership, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Northern Manhattan Perinatal Partnership, Inc.'s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

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

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*A. J. Paredes & Co. CPAs LLP*

New York, New York  
March 23, 2018



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

The Board of Directors  
Northern Manhattan Perinatal Partnership, Inc.

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

We have audited Northern Manhattan Perinatal Partnership, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Northern Manhattan Perinatal Partnership, Inc.'s major federal programs for the year ended December 31, 2016. Northern Manhattan Perinatal Partnership, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

#### **Management's Responsibility**

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

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Northern Manhattan Perinatal Partnership, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Northern Manhattan Perinatal Partnership, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Northern Manhattan Perinatal Partnership, Inc.'s compliance.

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

In our opinion, Northern Manhattan Perinatal Partnership, Inc. complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

## **Report on Internal Control Over Compliance**

The management of Northern Manhattan Perinatal Partnership, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Northern Manhattan Perinatal Partnership, Inc.'s internal control over compliance with the type of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Northern Manhattan Perinatal Partnership, Inc.'s internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



## Report on Schedule of Expenditures of Federal Awards

We have audited the financial statements of Northern Manhattan Perinatal Partnership, Inc. as of and for the year ended December 31, 2016, and have issued our report thereon dated March 23, 2018, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on those financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to 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 schedule of expenditures of federal and awards is fairly stated in all material respects in relation to the financial statements as a whole.

*A.F. Pardees & Co. CPAs LLP*

New York, New York  
March 23, 2018

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.**

**Schedule of Findings and Questioned Costs  
Year Ended December 31, 2016**

**Section I - Summary of Auditors' Results**

Financial Statements

Type of auditor's report issued Unqualified opinion

Internal control over financial reporting:

Material weakness(es) identified?	_____yes	___X___no
Significant deficiency(ies) identified not considered to be material weakness?	_____yes	___X___no
Noncompliance material to financial statements noted?	_____yes	___X___no

Federal and State Financial Awards

Internal control over major programs:

Material weakness(es) identified?	_____yes	___X___no
Significant deficiency(ies) identified not considered to be material weakness?	_____yes	___X___no

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

Any audit findings disclosed that are required to be  
reported in accordance with the Uniform  
Guidance \_\_\_\_\_yes \_\_\_X\_\_\_no

Identification of major program:

<u>Contract Number</u>	<u>CFDA Number</u>	<u>Name of Federal Program</u>
20131406975-EL	93.600	Early Learn
5H49MC00134-15-00	93.926	Healthy Start
5H49MC00134-15-01		
4H49MC00134-16-01		

Dollar threshold used to distinguish between  
Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee \_\_\_X\_\_\_yes \_\_\_\_\_no

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.**

**Schedule of Findings and Questioned Costs  
Year Ended December 31, 2016**

**Section II - Financial Statement Findings**

None.

**Section III - Federal Award Findings and Questioned Costs**

None.

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.**

**Follow-Up of Prior Year Audit Findings**

There were no findings and/or questioned costs in the prior year.

**Supplementary Schedules Required  
by the  
New York City Administration of Children Services  
and  
Report of Independent Auditor**



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### **Independent Auditor's Report on Supplementary Schedules Required by the New York City Administration for Children's Services**

The Board of Directors  
Northern Manhattan Perinatal Partnership, Inc.

We have audited the financial statements of Northern Manhattan Perinatal Partnership, Inc. as of and for the year ended December 31, 2016, and have issued our report thereon dated March 23, 2018, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on those financial statements as a whole. The accompanying supplementary schedules required by the New York City Administration for Children's Services (NYC-ACS) are presented for purposes of complying with the reporting requirements of NYC-ACS and are not a required part of the financial statements. Such information is the responsibility of management. We did not subject the schedules to the auditing procedures applied in the audit of the financial statements. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these supplementary schedules.

*A. F. Paredes & Co. CPAs LLP*

New York, New York  
March 23, 2018

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.  
 STATEMENT OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL  
 ACS Funded - Early Learn  
 For the Year Ended June 30, 2016

BUDGET CATEGORIES	ACS FUNDED											
	Budget		EarlyLearn								Variance	Questioned Cost
	EarlyLearn	Child Care	Child Care UPK	FCCN	CDBG	Head Start	Head Start UPK	CTL	Total EarlyLearn (A)			
<b>Revenue:</b>												
EarlyLearn revenue	\$ 2,348,029	\$ -	\$ -	\$ -	\$ -	\$ 1,966,119	\$ 381,909	\$ -	\$ 2,348,029	\$ -	\$ -	
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>	<b>\$ 2,348,029</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,966,119</b>	<b>\$ 381,909</b>	<b>\$ -</b>	<b>\$ 2,348,029</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Expenditures</b>												
<b>Personnel cost</b>												
Salaries	\$ 1,320,125	\$ -	\$ -	\$ -	\$ -	\$ 1,133,832	\$ 186,293	\$ -	\$ 1,320,125	\$ -	\$ -	
Salaries - COLA	16,304.51	-	-	-	-	16,304.51	-	-	16,304.51	-	-	
Teacher's Incentive	-	-	-	-	-	-	-	-	-	-	-	
Accrued vacation	-	-	-	-	-	-	-	-	-	-	-	
FICA	103,632	-	-	-	-	89,270	14,362	-	103,632	-	-	
FICA - COLA	3,225	-	-	-	-	3,225	-	-	3,225	-	-	
FICA - Teacher's Incentive	-	-	-	-	-	-	-	-	-	-	-	
Accrued vacation - FICA	-	-	-	-	-	-	-	-	-	-	-	
Workers compensation	26,183	-	-	-	-	25,669	514	-	26,183	-	-	
Unemployment insurance	47,496	-	-	-	-	40,239	7,256	-	47,496	-	-	
Pension	80,209	-	-	-	-	59,158	21,051	-	80,209	-	-	
Welfare fund	-	-	-	-	-	-	-	-	-	-	-	
Health Insurance	151,553	-	-	-	-	115,140	36,413	-	151,553	-	-	
Substitutes	4,436	-	-	-	-	4,436	-	-	4,436	-	-	
<b>Total personnel cost</b>	<b>1,753,163</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,487,274</b>	<b>265,889</b>	<b>-</b>	<b>1,753,163</b>	<b>-</b>	<b>-</b>	
<b>Facilities cost</b>												
Rent	153,813	-	-	-	-	119,205	34,608	-	153,813	-	-	
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	
Water and sewer	-	-	-	-	-	-	-	-	-	-	-	
Licensing and permits	6,100	-	-	-	-	4,510	1,590	-	6,100	-	-	
Insurance	17,030	-	-	-	-	12,379	4,651	-	17,030	-	-	
Custodial services	4,166	-	-	-	-	3,183	983	-	4,166	-	-	
Alarm	735	-	-	-	-	605	131	-	735	-	-	
Telecommunications	14,181	-	-	-	-	11,671	2,510	-	14,181	-	-	
Utilities	27,077	-	-	-	-	19,000	8,077	-	27,077	-	-	
Maintenance and repairs	31,009	-	-	-	-	16,271	14,738	-	31,009	-	-	
Capital expenditures and renovations	-	-	-	-	-	-	-	-	-	-	-	
Other facilities costs	34,176	-	-	-	-	25,366	8,810	-	34,176	-	-	
<b>Total facilities cost</b>	<b>288,287</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>212,189</b>	<b>76,098</b>	<b>-</b>	<b>288,287</b>	<b>-</b>	<b>-</b>	
Family Child Care Stipend	-	-	-	-	-	-	-	-	-	-	-	
<b>Other than personnel services (OTPS)</b>												
Supplies	69,503	-	-	-	-	53,517	15,986	-	69,503	-	-	
Equipment over \$3,000 - Head Start	38,420	-	-	-	-	32,444	5,976	-	38,420	-	-	
Equipment over \$5,000 - Child Care	-	-	-	-	-	-	-	-	-	-	-	
Postage	994	-	-	-	-	685	309	-	994	-	-	
Advertising	2,030	-	-	-	-	1,865	165	-	2,030	-	-	
Instructional Field Trips	3,683	-	-	-	-	175	3,508	-	3,683	-	-	
Training/Staff Development	5,307	-	-	-	-	4,036	1,271	-	5,307	-	-	
Transportation	904	-	-	-	-	671	233	-	904	-	-	
Food - CACFP	-	-	-	-	-	-	-	-	-	-	-	
Non-food related cost - CACFP	-	-	-	-	-	-	-	-	-	-	-	
Asudit	20,969	-	-	-	-	16,929	4,041	-	20,969	-	-	
Parent Services	1,631	-	-	-	-	1,142	489	-	1,631	-	-	
Consultant - programmatic	26,871	-	-	-	-	20,115	6,756	-	26,871	-	-	
Consultant - administrative	10,236	-	-	-	-	9,049	1,187	-	10,236	-	-	
Indirect cost - Head Start	-	-	-	-	-	-	-	-	-	-	-	
Other OTPS	-	-	-	-	-	-	-	-	-	-	-	
<b>Total OTPS</b>	<b>180,551</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>140,629</b>	<b>39,922</b>	<b>-</b>	<b>180,551</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EARLYLEARN COST</b>	<b>\$ 2,222,001</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,840,092</b>	<b>\$ 381,909</b>	<b>\$ -</b>	<b>\$ 2,222,001</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>\$ 126,027</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 126,027</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 126,027</b>	<b>\$ 0</b>	<b>\$ -</b>	

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.**  
**STATEMENT OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
**ACS Funded - Other than Early Learn**  
**For the Year Ended June 30, 2016**

BUDGET CATEGORIES	Other Than EarlyLearn						[A+B] Total ACS Funded (C)
	DOE CC UPK Enhancemnt	DOE HS UPK Enhancement	Health & Safety	Sandy Relief Fund	Other Funding	Total Other Than EarlyLearn (B)	
<b>Revenue:</b>							
EarlyLearn revenue	\$ -	\$ 120,824	\$ -	\$ -	\$ -	\$ 120,824	\$ 2,468,853
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>	<b>\$ -</b>	<b>\$ 120,824</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,824</b>	<b>\$ 120,824</b>
<b>Expenditures</b>							
<b>Personnel cost</b>							
Salaries	\$ -	\$ 29,910	\$ -	\$ -	\$ -	\$ 29,910	\$ 29,910
Salaries - COLA	-	-	-	-	-	-	-
Teacher's Incentive	-	-	-	-	-	-	-
Accrued vacation	-	-	-	-	-	-	-
FICA	-	3,437	-	-	-	3,437	3,437
FICA - COLA	-	-	-	-	-	-	-
FICA - Teacher's Incentive	-	-	-	-	-	-	-
Accrued vacation - FICA	-	-	-	-	-	-	-
Workers compensation	-	6,763	-	-	-	6,763	6,763
Unemployment insurance	-	1,149	-	-	-	1,149	1,149
Pension	-	6,401	-	-	-	6,401	6,401
Welfare fund	-	-	-	-	-	-	-
Health Insurance	-	7,063	-	-	-	7,063	7,063
Substitutes	-	-	-	-	-	-	-
<b>Total personnel cost</b>	<b>-</b>	<b>54,722</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,722</b>	<b>54,722</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>	<b>-</b>
<b>Family Child Care Stipend</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other than personnel services (OTPS)</b>							
Supplies	-	6,091	-	-	-	6,091	6,091
Equipment over \$3,000 - Head Start	-	-	-	-	-	-	-
Equipment over \$5,000 - Child Care	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Instructional Field Trips	-	-	-	-	-	-	-
Training/Staff Development	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Food - CACFP	-	-	-	-	-	-	-
Non-food related cost - CACFP	-	-	-	-	-	-	-
Asudit	-	-	-	-	-	-	-
Parent Services	-	-	-	-	-	-	-
Consultant - programmatic	-	46,612	-	-	-	46,612	46,612
Consultant - administrative	-	-	-	-	-	-	-
Indirect cost - Head Start	-	-	-	-	-	-	-
Other OTPS	-	-	-	-	-	-	-
<b>Total OTPS</b>	<b>-</b>	<b>52,703</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,703</b>	<b>52,703</b>
<b>TOTAL EARLYLEARN COST</b>	<b>\$ -</b>	<b>\$ 107,425</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 107,425</b>	<b>\$ 107,425</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>\$ -</b>	<b>\$ 13,399</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,399</b>	<b>\$ 13,399</b>



**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.**  
**STATEMENT OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL**  
 Not ACS Funded  
 For the Year Ended June 30, 2016

BUDGET CATEGORIES	NOT ACS FUNDED				
	Actual				
	CACFP	Cash Contribution (Head Start)	In-kind Contribution (Head Start)	Sponsor's Contribution (Other than Head Start)	Other Funding Source
<b>Revenue:</b>					
EarlyLearn revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenue (disability, interest, etc.)	-	-	-	-	-
Teacher's incentive fund	-	-	-	-	-
HRA Voucher	-	-	-	-	-
CACFP	160,053	-	-	-	-
Parent Fees	-	-	-	-	-
In-kind contribution	-	-	662,569	-	-
Sponsor's contribution	-	-	-	-	-
Other funding source revenue <sup>1</sup>	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 160,053</b>	<b>\$ -</b>	<b>\$ 662,569</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
<b>Personnel cost</b>					
Salaries	\$ -	\$ -	\$ 194,464	\$ -	\$ -
Salaries - COLA	-	-	-	-	-
Teacher's Incentive	-	-	-	-	-
Accrued vacation	-	-	-	-	-
FICA	-	-	71,952	-	-
FICA - COLA	-	-	-	-	-
FICA - Teacher's Incentive	-	-	-	-	-
Accrued vacation - FICA	-	-	-	-	-
Workers compensation	-	-	-	-	-
Unemployment insurance	-	-	-	-	-
Pension	-	-	-	-	-
Welfare fund	-	-	-	-	-
Health Insurance	-	-	-	-	-
Substitutes	-	-	-	-	-
<b>Total personnel cost</b>	<b>-</b>	<b>-</b>	<b>266,415</b>	<b>-</b>	<b>-</b>
<b>Facilities cost</b>					
Rent	-	-	399,209	-	-
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>399,209</b>	<b>-</b>	<b>-</b>
<b>Family Child Care Stipend</b>					
-	-	-	-	-	-
<b>Other than personnel services (OTPS)</b>					
Supplies	-	-	-	-	-
Equipment over \$3,000 - Head Start	-	-	-	-	-
Equipment over \$5,000 - Child Care	-	-	-	-	-
Postage	-	-	-	-	-
Advertising	-	-	-	-	-
Instructional Field Trips	-	-	-	-	-
Training/Staff Development	-	-	-	-	-
Transportation	-	-	-	-	-
Food - CACFP	160,194	-	-	-	-
Non-food related cost - CACFP	-	-	-	-	-
Asudit	-	-	-	-	-
Parent Services	-	-	-	-	-
Consultant - programmatic	-	-	3,802	-	-
Consultant - administrative	-	-	-	-	-
Indirect cost - Head Start	-	-	-	-	-
Other OTPS	-	-	-	-	-
<b>Total OTPS</b>	<b>160,194</b>	<b>-</b>	<b>3,802</b>	<b>-</b>	<b>-</b>
<b>TOTAL EARLYLEARN COST</b>	<b>\$ 160,194</b>	<b>\$ -</b>	<b>\$ 669,426</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>\$ (141)</b>	<b>\$ -</b>	<b>\$ (6,857)</b>	<b>\$ -</b>	<b>\$ -</b>

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.**  
**STATEMENT OF HEAD START EXPENSES BY PROGRAM YEAR**  
**For the Year Ended June 30, 2016**

<u>Category</u>	<u>Program Year 02</u> <u>7/1/15-1/31/16</u>	<u>Program Year 03</u> <u>2/1/16-6/30/16</u>	<u>Total Head Start</u> <u>Expenses</u>
Personnel and fringe cost			
Salaries	\$ 677,992	\$ 472,144	\$ 1,150,136
FICA	54,424	38,071	92,496
Unemployment insurance	15,207	25,033	40,239
Pension	32,678	26,481	59,158
Welfare fund	-	-	-
Health insurance	69,037	46,103	115,140
Worker's compensation	25,225	444	25,669
Substitute staff	1,906	2,529	4,436
Total personnel and fringe cost	<u>876,469</u>	<u>610,805</u>	<u>1,487,274</u>
Facilities cost			
Rent (Delegate Agency Administered Costs)	74,971	44,234	119,205
Property taxes	-	-	-
Water/sewer	-	-	-
Utilities (Delegate Agency Administered Costs)	9,589	9,411	19,000
Insurance	1,596	10,783	12,379
Telecommunications	5,172	6,499	11,671
Maintenance and repairs	15,218	1,053	16,271
Other facilities cost	4,667	20,698	25,366
Total facilities cost	<u>111,213</u>	<u>92,678</u>	<u>203,892</u>
Other than personnel services (OTPS)			
Supplies	32,782	20,735	53,517
Equipment over \$3,000	18,500	13,944	32,444
Training	4,584	(548)	4,036
Parent services/family involvement	388	754	1,142
Programmatic consultants	11,950	8,165	20,115
Administrative consultants	5,597	3,452	9,049
Transportation	352	319	671
Audit	7,500	9,429	16,929
Food (not funded by CACFP)	-	-	-
Other OTPS	(1,287)	12,311	11,023
Total OTPS	<u>80,365</u>	<u>68,561</u>	<u>148,926</u>
Indirect cost:	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	\$ 1,068,048	\$ 772,044	\$ 1,840,092
Health and Safety	-	-	-
Less: Program Income	-	-	-
Total Head Start Funded Expenses	<u>\$ 1,068,048</u>	<u>\$ 772,044</u>	<u>\$ 1,840,092</u>
Non-Federal Share (NFS) Expenses			
Head Start UPK	\$ 173,445	\$ 208,464	\$ 381,909
DOE HS UPK Enhancement	71,399	36,026	107,425
Cash Contributions - Head Start	-	-	-
In-kind Contributions - Head Start	326,193	343,233	669,426
Total NFS Expenses	<u>\$ 571,037</u>	<u>\$ 587,723</u>	<u>\$ 1,158,760</u>
Total Head Start Program Expenses	<u>\$ 1,639,085</u>	<u>\$ 1,359,767</u>	<u>\$ 2,998,852</u>
NFS Program Percentage	34.8%	43.2%	38.6%
Administrative Expenses			
Personnel and fringe cost	133,822	122,914	256,736
Facilities cost	6,281	4,257	10,538
OTPS	5,597	3,451	9,048
Indirect cost	-	-	-
NFS expenses	-	-	-
Total Administrative Expenses	<u>145,700</u>	<u>130,621</u>	<u>276,321</u>
Total Head Start Program Expenses	1,639,085	1,359,767	2,998,852
Administrative Expense Percentage	8.9%	9.6%	9.2%
Special Reporting:			
CACFP Funded Expenses	\$ 82,427	\$ 77,767	\$ 160,194

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.  
STATEMENT OF NON-FEDERAL SHARE EXPENSES BY PROGRAM YEAR  
For the Year Ended June 30, 2016

Category	HS UPK		DOE HS UPK Enhancement		Cash Contributions - Head Start		In-kind Contributions - Head Start (Schedule 1)		Total
	Program Year 02 7/1/15-12/31/16	Program Year 03 2/1/16-6/30/16	Program Year 02 7/1/15-12/31/16	Program Year 03 2/1/16-6/30/16	Program Year 02 7/1/15-12/31/16	Program Year 03 2/1/16-6/30/16	Program Year 02 7/1/15-12/31/16	Program Year 03 2/1/16-6/30/16	
Personnel and fringe cost									
Salaries	90,218	91,003	181,221	10,799	29,910	\$	\$	95,333	194,464
PICA	7,049	7,313	14,362	1,232	3,437	\$	\$	35,271	71,951
Unemployment insurance	2,278	4,979	7,256	467	1,149	\$	\$	1,149	54
Pension	10,525	10,526	21,051	4,286	6,402	\$	\$	6,402	6,402
Welfare fund						\$	\$		
Health insurance	20,081	16,332	36,413	4,219	7,063	\$	\$		
Worker's compensation	468	46	514	61	6,763	\$	\$		
Substantive staff	654	563	1,217			\$	\$		
Total personnel and fringe cost	131,272	130,761	262,033	21,249	54,722	\$	\$	135,800	266,415
Facilities cost									
Rent (Delegate Agency Administered Costs)	14,753	19,855	34,608			\$	\$	189,995	399,209
Property taxes						\$	\$		
Water/sewer						\$	\$		
Utilities (Delegate Agency Administered Costs)	3,870	4,208	8,077			\$	\$		
Insurance	1,191	1,319	2,510			\$	\$		
Telecommunications	1,132	10,006	14,738			\$	\$		
Maintenance and repairs	1,276	7,534	8,810			\$	\$		
Other facilities cost						\$	\$		
Total facilities cost	25,221	48,174	73,395			\$	\$	189,995	399,209
Other than personnel services (OTPS)									
Supplies	8,693	7,603	16,296	5,877	6,091	\$	\$		
Equipment over \$3,000		5,976	5,976			\$	\$		
Training	724	548	1,271			\$	\$		
Parent services/family involvement	166	323	489			\$	\$		
Programmatic consultants	4,526	2,231	6,756	8,900	46,612	\$	\$	2,127	3,802
Administrative consultants	642	546	1,187			\$	\$		
Transportation	109	124	233			\$	\$		
Audit		4,041	4,041			\$	\$		
Food (not funded by CACFP)						\$	\$		
Other OTPS	2,092	8,140	10,231			\$	\$	2,127	1,675
Total OTPS	16,951	29,530	46,481	14,777	52,703	\$	\$	2,127	3,802
Indirect cost									
Total Expenses	173,445	208,464	381,909	36,026	107,425	\$	\$	327,931	669,426
Breakdown by funding source									
State						\$	\$		
City	173,445	208,464	381,909	36,026	107,425	\$	\$	327,931	669,426
Private/Third-Party						\$	\$		
Delegate Agency						\$	\$		
Total	173,445	208,464	381,909	36,026	107,425	\$	\$	327,931	669,426

SCHEDULE 4

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.  
 SCHEDULE OF EQUIPMENT INVENTORY  
 June 30, 2016

<u>Description</u>	<u>Quantity</u>	<u>Serial Number</u>	<u>Date Purchased</u>	<u>Cost</u>
<u>Current Year Purchases</u>				<u>\$ 48,382</u>
24000 and 9000 BTU AC Units	2	PGA 6086	21-Aug-15	\$ 18,500
Commercial Kitchen	1	G60-10RR	24-Aug-15	5,753
Computer monitor	2	368931	28-Sep-15	234
Creative investigation kit	1	63054	28-Sep-15	290
Music Maker plus	2	31354	28-Sep-15	382
Library Starter set	1	46687	28-Sep-15	119
Computer monitor	1	368931	30-Oct-15	117
Wall mount barrier / receiver	1	H-5098	8-Dec-15	71
3x5 Slip resistant carpet	3	H-1705	8-Dec-15	243
Fold in Half tables	2	H-2751FIH	8-Dec-15	258
Folding Chairs	52	H-2234T	8-Dec-15	2,496
24000 BTU Fujitsu AC units	4	High eff Fujitsu	17-Jun-16	19,920
<u>Prior Year Inventory</u>				<u>\$ 65,486</u>
LCD Monitor 19 computer filter	1	605355	25-Jun-13	\$ 135
Ambco 650 Pure Tone portable and manual audiometer	1	2131821009	30-Jun-13	1,012
Scale 8" 160 LB	1	74500	8-Jul-13	185
Storage Cabinet	1	LA203	16-Sep-13	369
Storage Cabinet	1	JJ168	16-Sep-13	279
Block Table-chair set	1	HD865	16-Sep-13	199
Rectangular Table-chair set	1	CN441	16-Sep-13	159
Toy Stove	1	DD703	16-Sep-13	199
CD Cassette Player Recorder	1	VB549	16-Sep-13	100
Writing center	1	JJ726	16-Sep-13	369
Math Counters	2	LC1650X	16-Sep-13	278
Alpha Buttons	2	LL629	16-Sep-13	258
Math Phonics Games	4	HH745X	16-Sep-13	398
Read along set	2	RE660X	16-Sep-13	318
Book stand	1	LA182	16-Sep-13	199
Writing center	1	AB917BU	16-Sep-13	399
Soft seats	2	DD370X	16-Sep-13	100
Dressing Frames	2	AA330X	16-Sep-13	120
Multicultural clothng	1	LC355X	16-Sep-13	179
Book Center	1	DG245	16-Sep-13	299
Classroom carpet	1	TT483	2-Oct-13	349
Bulletin Board	1	276188	8-Oct-13	200

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.**  
**SCHEDULE OF EQUIPMENT INVENTORY**  
**June 30, 2016**

<u>Description</u>	<u>Quantity</u>	<u>Serial Number</u>	<u>Date Purchased</u>	<u>Cost</u>
<u>Prior Year Inventory (continued)</u>				
Digital Cameras	2	163134	8-Oct-13	\$ 296
Thermometer	1	555838	4-Dec-13	80
Storage unit.	1	82364	4-Dec-13	360
Wooden Railway set	1	86024	4-Dec-13	104
Math and science investigtn BKS	1	51986	4-Dec-13	168
Toy Refrigerator	1	46244	4-Dec-13	144
Multi Ethnic costumes	1	61080	4-Dec-13	184
Printer	1	421683	5-Dec-13	500
Bulletin Board	6	891217	10-Jan-14	1,080
Bingo Game learning library	1	JJ390X	12-Jun-14	95
Shredder	1	723134	12-Jun-14	170
Small refrigerator for medicine	1	3069814	30-Jun-14	93
Shredder machine	7	723134	30-Jun-14	840
HEATSEAL ULTIMA 65	1	SA00992G	30-Jun-14	1,000
HP OFFICEJET 5610 ALL IN ONE	1	CN656DE3FJ	30-Jun-14	350
Panasonic Phone system	24	KX-DT343	3-Jun-14	11,963
Player Rhythm set	2	LC1430	19-Sep-14	360
Cubby Units	1	JJ2300B	19-Sep-14	499
Writing center	1	JJ639	19-Sep-14	499
Mobile art center	1	EE365	19-Sep-14	199
Fax-Phone	1	940599.00	19-Sep-14	270
Cosmo Video Conference	2	8148D36 - LKBLX4F	10-Sep-14	13,800
Toshiba Copier Machine	2	8148D36 - LKBLX4F	1-Oct-14	659
First Aid Kit	1	53230M	14-Oct-14	139
water cooler	1	682091	14-Oct-14	138
Bulletin Board	1	782409	14-Oct-14	97
Digital Cameras	1	239344	14-Oct-14	116
Table throw	1	2212	17-Oct-14	183
Leather chair	1	937975	17-Oct-14	170
Laminator machine	2	398765	31-Dec-14	500
Shredder machine	1	1051112	31-Dec-14	55
Vacum Cleaner	1	37838	4-Apr-15	385
Shredder machine	1	870264	4-Apr-15	150
color printer	1	421684	4-Apr-15	500
Raimbow parachute	1	LC4207	20-Apr-15	100
Grandmas Dress up Trunk	1	PP426	20-Apr-15	149
Play all around dollhouse furn	1	DD545	20-Apr-15	120
Radio CD Player	1	EE493	20-Apr-15	189
Ready to go Listener	1	CE772	20-Apr-15	199
Flash drive	1	573556	13-May-15	70
Folding Table	2	201359	13-May-15	148
Windows Office Standar Software	24	CW1846	13-May-15	1,107
File cabinet	1	357421	13-May-15	200
	10	2UA5232QKF	30-Jun-15	20,957
<b>Total Equipment Inventory</b>				<b>\$ 113,868</b>

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.**  
**SCHEDULE OF QUANTITATIVE PROGRAM RESULTS**  
**For the Year Ended June 30, 2016**

**ENROLLMENT**

1	Contracted slots per site	
	a) NMPP 529	71
	b) NMPP 531	115
	c)	-
	d)	-
	Total	<u>186</u>
2	Number of classrooms per site	
	a) NMPP 529	4
	b) NMPP 531	5
	c)	-
	d)	-
	Total	<u>9</u>
3	Number of children enrolled by site	
	a) NMPP 529	71
	b) NMPP 531	94
	c)	-
	d)	-
	Total	<u>165</u>
4	Number of children in attendance by site	
	a) NMPP 529	51
	b) NMPP 531	83
	c)	-
	d)	-
	Total	<u>134</u>
5	The average attendance for contract by site (#4 divided by #3)	
	a) NMPP 529	72%
	b) NMPP 531	88%
	c)	-
	d)	-
	Total Average	<u>81%</u>

**COST**

1	Total expense for the contract. (Total EL expense in Schedule 1-A)	\$ 2,222,001
2	Total expense by site	
	a) NMPP 529 +531	\$ 2,200,826
	b)	\$ -
	c)	\$ -
	d)	\$ -
	Total	<u>\$ 2,200,826</u>
3	Average cost slots (Total expenses/Total attendance by sites)	16,402
4	Average cost per site/Total cost per site/Attendance by site)	
	a)	\$ 16,402
	b)	\$ -
	c)	\$ -
	d)	\$ -
	Total	<u>\$ 16,402</u>

