

**NORTHERN MANHATTAN
PERINATAL PARTNERSHIP, INC.**

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

December 31, 2017
(with comparative figures for 2016)

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

December 31, 2017
(with comparative figures for 2016)

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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, 2017, 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, 2017, 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 November 14, 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.

Cu. F. Paredes & Co. CPAs LLP

New York, New York
November 14, 2018

**NORTHERN MANHATTAN
PERINATAL PARTNERSHIP, INC.**

**Statement of Financial Position
December 31, 2017
(with comparative figures for 2016)**

	2017	2016
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 191,766	\$ 638,039
Contracts and grants receivable (Note 3)	1,743,230	1,893,368
Total Current Assets	1,934,996	2,531,407
Property and Equipment - Net (Note 7)	74,866	103,402
Security Deposits and Others	40,550	40,550
TOTAL ASSETS	\$ 2,050,412	\$ 2,675,359
 LIABILITIES AND NET ASSETS		
Liabilities		
Current Liabilities:		
Loan payable (Note 8)	\$ 127,317	\$ 100,815
Accounts payable and accrued expenses	294,360	256,241
Unapplied advances payable (Note 4)	2,034,532	2,646,099
Due to NYC-ACS (Note 6)	59,087	59,087
Total Liabilities	2,515,296	3,062,242
Net Assets (Deficit)		
Unrestricted	(464,884)	(386,883)
Temporarily restricted	-	-
Permanently restricted	-	-
Total Net Assets (Deficit)	(464,884)	(386,883)
TOTAL LIABILITIES AND NET ASSETS	\$ 2,050,412	\$ 2,675,359

See accompanying notes to financial statements.

**NORTHERN MANHATTAN
PERINATAL PARTNERSHIP, INC.**

**Statement of Activities
Year Ended December 31, 2017
(with comparative figures for 2016)**

	Unrestricted	Temporarily Restricted	2017 Total	2016 Total
SUPPORT AND REVENUES				
Grants and Contract Services:				
Government (Note 5)	\$ -	\$ 5,450,830	\$ 5,450,830	\$ 5,541,015
Others	-	647,242	647,242	674,922
Contributions:				
In-kind (Note 9)	580,704	-	580,704	758,528
Cash	-	-	-	1,000
Others	87,068	-	87,068	7,444
	667,772	6,098,072	6,765,844	6,982,909
Net Assets Released from Restrictions	6,098,072	(6,098,072)	-	-
TOTAL SUPPORT AND REVENUES	6,765,844	-	6,765,844	6,982,909
EXPENSES				
Program Services:				
Northern Manhattan Head Start and Pre-K	2,926,692	-	2,926,692	2,963,871
Greater Harlem Healthy Start	1,657,799	-	1,657,799	1,996,747
Maternal Infant Community				
Health Collaborative (MICHC)	624,050	-	624,050	532,046
Healthy Families Central Harlem (Baby Steps)	593,784	-	593,784	595,590
Maternal Intentions	544,659	-	544,659	456,690
Others	328,719	-	328,719	558,384
	6,675,703	-	6,675,703	7,103,328
Supporting Services:				
General and administrative	168,142	-	168,142	195,522
TOTAL EXPENSES	6,843,845	-	6,843,845	7,298,850
DECREASE IN NET ASSETS	(78,001)	-	(78,001)	(315,941)
NET ASSETS AT BEGINNING OF YEAR	(386,883)	-	(386,883)	(70,942)
NET ASSETS AT END OF YEAR	\$ (464,884)	\$ -	\$ (464,884)	\$ (386,883)

See accompanying notes to financial statements.

**NORTHERN MANHATTAN
PERINATAL PARTNERSHIP, INC.**

**Statement of Cash Flows
December 31, 2017
(with comparative figures for 2016)**

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Decrease in net assets	\$ (78,001)	\$ (315,941)
Adjustments to reconcile decrease in net assets to net cash cash provided by (used in) operating activities:		
Depreciation	28,536	26,970
Decrease (Increase) in assets:		
Contracts and grants receivable	150,138	(636,347)
Security deposits and others	-	(397)
Increase (Decrease) in liabilities:		
Accounts payable and accrued expenses	38,119	35,002
Unapplied advances payable	(611,567)	1,071,349
Net cash provided by operating activities	(472,775)	180,636
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of equipment	-	(7,832)
CASH FLOWS FROM FINANCING ACTIVITIES		
Bank borrowings	215,161	371,700
Repayments on bank borrowings	(188,659)	(270,885)
Net cash provided by financing activities	26,502	100,815
NET INCREASE (DECREASE) IN CASH	(446,273)	273,619
CASH AT BEGINNING OF YEAR	638,039	364,420
CASH AT END OF YEAR	\$ 191,766	\$ 638,039
Supplemental Disclosure of Cash Flow Information:		
Interest paid	\$ 3,274	\$ 4,260

See accompanying notes to financial statements.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

Statement of Functional Expenses
Year Ended December 31, 2017
(with comparative figures for 2016)

	Program Services							Total	Supporting Services		Total Expenses
	Northern Manhattan Head Start and Pre-K	Greater Harlem Healthy Start	Maternal Community Health Collaborative (MICHC)	Healthy Families Central Harlem (Baby Steps)	Maternal Intentions	Others	General and Administrative		2017	2016	
Salaries	\$ 1,312,410	\$ 996,987	\$ 387,478	\$ 338,359	\$ 285,441	\$ 193,803	\$ 3,514,478	\$ 10,748	\$ 3,525,226	\$ 3,549,445	
Salaries - in kind	50,905	-	-	-	-	-	50,905	-	50,905	163,879	
Payroll taxes and fringe benefits	462,478	268,119	131,860	88,944	96,951	53,135	1,101,487	1,114	1,102,601	1,071,701	
Payroll taxes and fringe benefits - in kind	19,344	-	-	-	-	-	19,344	-	19,344	79,679	
Rent	154,409	137,382	34,181	55,000	23,671	10,490	415,133	53,385	468,518	501,429	
Rent - in kind	462,456	-	-	48,000	-	-	510,456	-	510,456	510,456	
Contracts and consultants	61,897	62,160	6,600	3,986	84,746	26,448	245,837	10,405	256,242	254,567	
Contracts and consultants - in kind	-	-	-	-	-	-	-	-	-	4,275	
Client incentives	1,824	38,174	11,435	5,014	4,147	-	60,594	3,147	63,741	119,487	
Client incentives - in kind	-	-	-	-	-	-	-	-	-	239	
Supplies	231,878	26,723	10,151	2,316	6,957	19,009	297,034	361	297,395	330,632	
Equipment repair and maintenance	71,651	7,710	10,599	3,790	6,492	2,409	102,651	-	102,651	66,380	
Telephone	12,995	41,412	9,590	11,024	6,624	803	82,448	141	82,589	94,400	
Travel and Transportation	3,469	30,742	5,033	13,128	5,407	15,563	73,342	-	73,342	51,859	
Professional fees	13,473	-	-	-	-	1,497	14,970	43,300	58,270	47,957	
Insurance	22,181	4,000	3,500	6,052	4,284	1,326	41,343	12,238	53,581	60,264	
Printing	530	26,286	5,380	3,391	6,195	370	42,152	-	42,152	67,229	
Utilities	23,125	-	-	9,745	-	2,122	34,992	-	34,992	37,811	
Depreciation	-	-	-	-	-	-	-	28,536	28,536	26,970	
Payroll processing fees	9,010	8,846	2,959	2,565	2,875	1,533	27,788	271	28,059	30,602	
Staff training	7,750	895	1,734	-	5,645	-	16,024	408	16,432	81,833	
Temporary services	-	3,371	-	-	-	-	3,371	-	3,371	4,904	
Recruitment	194	1,567	-	264	25	194	2,244	272	2,516	5,367	
Postage	69	827	325	136	266	17	1,640	186	1,826	4,539	
Publications	125	-	-	-	-	-	125	-	125	112,199	
Miscellaneous	4,519	2,598	3,225	2,070	4,933	-	17,345	3,630	20,975	20,747	
TOTAL EXPENSES	\$ 2,926,692	\$ 1,657,799	\$ 624,050	\$ 593,784	\$ 544,659	\$ 328,719	\$ 6,675,703	\$ 168,142	\$ 6,843,845	\$ 7,298,850	

See accompanying notes to financial statements.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

Notes to Financial Statements
December 31, 2017
(with comparative figures for 2016)

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, 2017
(with comparative figures for 2016)

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, 2017
(with comparative figures for 2016)

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, 2017
(with comparative figures for 2016)

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, 2017
(with comparative figures for 2016)

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 did not 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 did not 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, 2017 through November 14, 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, 2017
(with comparative figures for 2016)

3. Contracts and Grants Receivable

This account consists of:

<u>Grantor/Program</u>	<u>2017</u>	<u>2016</u>
Merck for Mothers	\$ 559,143	\$ 15,200
NYS-OCFS	472,199	397,136
NYC-ACS	443,573	602,377
NYS-DOH	165,615	492,814
US-DHHS	59,586	-
NYC-DOE	25,149	-
NY Presbyterian Hospital	17,965	55,938
New York City Council	-	329,903
	<u>\$ 1,743,230</u>	<u>\$ 1,893,368</u>

Out of the entire outstanding balance at December 31, 2017, the Organization subsequently received \$1,342,944.

4. Unapplied Advances Payable

This account consists of:

<u>Grantor/Program</u>	<u>2017</u>	<u>2016</u>
NYC-ACS	\$ 1,214,532	\$ 1,377,428
Merck for Mothers	820,000	820,000
US-DHHS	-	240,423
NYS-DOH	-	148,856
Columbia University	-	53,710
NYS-DOE	-	5,682
	<u>\$ 2,034,532</u>	<u>\$ 2,646,099</u>

Out of the entire outstanding balance at December 31, 2017, the Organization subsequently applied \$1,491,957 against program billings.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

Notes to Financial Statements
December 31, 2017
(with comparative figures for 2016)

5. Government Grants

The grants received by the Organization for the year ended December 31, 2017 are as follows:

Grantor/Program	
Northern Manhattan Head Start and Pre-K	\$ 2,214,503
Greater Harlem Healthy Start	1,663,171
Maternal & Infant Community Health Collaborative (MICHC)	614,460
Healthy Families Central Harlem (Baby Steps)	552,800
Child and Adult Care Food Program (CACFP)	179,484
Universal Pre-K DOE	167,708
Universal Pre-K Enhancement	58,704
	\$ 5,450,830

6. Due to NYC-ACS

This account did not have any activity during the year.

7. Property and Equipment

This account consists of:

	2017	2016
Leasehold improvements	\$ 721,549	\$ 721,549
Computers	579,106	579,106
Furniture, fixtures and equipment	132,381	132,381
	1,433,036	1,433,036
Less: Accumulated depreciation and amortization	1,358,170	1,329,634
	\$ 74,866	\$ 103,402

Depreciation expense amounted to \$28,536 in 2017 and \$26,970 in 2016.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

Notes to Financial Statements
December 31, 2017
(with comparative figures for 2016)

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.

9. In-Kind Contributions

In-kind contributions amounted to \$580,704 in 2017 and \$758,528 in 2016. 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, 2017, the minimum future rental payments under non-cancelable operating leases are as follows:

<u>Year</u>	<u>Amount</u>
2018	355,406
2019	192,836
2020	192,836
2021	192,836
2022 to 2032	1,751,594

Rent expense, including in-kind rent, amounted to \$978,974 in 2017 and \$1,011,885 in 2016.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

Notes to Financial Statements
December 31, 2017
(with comparative figures for 2016)

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.

**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, 2017**

<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>
U.S. Department of Health and Human Services					
Pass through NYC-ACS					
Early Learn	93.600	20171403799-EL	10/1/16 - 6/30/17		
		20171403799-EL	7/1/17 - 6/30/18	\$ 2,926,692	\$ 2,473,055
U.S. Department of Health and Human Services					
Health Resources and Services Administration					
Central Harlem Healthy Start	93.926	5H49MC00134-16-00	4/1/16 - 3/31/17		
		4H49MC00134-16-01	4/1/16 - 3/31/17		
		6H49MC00134-16-02	4/1/16 - 3/31/17		
		6H49MC00134-17-01	4/1/17 - 3/31/18	1,663,171	1,663,171
U.S. Department of Health and Human Services					
Pass through NYS-DOH					
Maternal Infant Community Health Collaborative (MICHC)	93.778	C-028967	10/1/16 - 9/30/17		
		C-028967	10/1/17 - 9/30/18	614,460	307,230
U.S. Department of Agriculture					
Pass through NYS-DOH					
Child and Adult Care Food Program (CACFP)	10.558	04427	10/1/16 - 9/30/17		
		04427	10/1/17 - 9/30/18	179,484	179,484
				<u>\$ 5,383,807</u>	<u>\$ 4,622,940</u>

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

**Notes to the Schedule of Expenditures of Federal Awards
Year Ended December 31, 2017**

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, 2017 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, 2017, 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 November 14, 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. F. Povedas & Co. CPAs LLP

New York, New York
November 14, 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, 2017. 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, 2017.

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, 2017, and have issued our report thereon dated November 14, 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.

C. F. Feneles & Co. CPAs LLP

New York, New York
November 14, 2018

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

**Schedule of Findings and Questioned Costs
Year Ended December 31, 2017**

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>
20171403799-EL	93.600	Early Learn
5H49MC00134-16-00	93.926	Healthy Start
5H49MC00134-16-01		
6H49MC00134-16-02		
6H49MC00134-17-01		

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, 2017**

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, 2017, and have issued our report thereon dated November 14, 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
November 14, 2018

SCHEDULE 1

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC
 STATEMENT OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
 ACS Funded - EarlyLearn
 For the year ended June 30, 2017

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)			
Revenue:												
EarlyLearn revenue	\$ 2,333,988	\$ -	\$ -	\$ -	\$ -	\$ 1,871,617	\$ 462,371	\$ -	\$ -	\$ 2,333,988	\$ -	\$ -
Other revenue (disability, interest, etc.)	-	-	-	-	-	-	-	-	-	-	-	-
Teacher's incentive fund	-	-	-	-	-	-	-	-	-	-	-	-
HRA Voucher	-	-	-	-	-	-	-	-	-	-	-	-
CACFP	200,300	-	-	-	-	200,300	-	-	-	200,300	-	-
Parent Fees	-	-	-	-	-	-	-	-	-	-	-	-
In-kind contribution	-	-	-	-	-	-	-	-	-	-	-	-
Sponsor's contribution	-	-	-	-	-	-	-	-	-	-	-	-
Other funding source revenue ¹	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 2,534,288	\$ -	\$ -	\$ -	\$ -	\$ 2,071,917	\$ 462,371	\$ -	\$ -	\$ 2,534,288	\$ -	\$ -
Expenditures												
Personnel cost												
Salaries	\$ 1,248,395	\$ -	\$ -	\$ -	\$ -	\$ 1,053,815	\$ 194,580	\$ -	\$ -	\$ 1,248,395	\$ -	\$ -
Salaries - COLA	17,690	-	-	-	-	17,690	-	-	-	17,690	-	-
Teacher's Incentive	13,000	-	-	-	-	13,000	-	-	-	13,000	-	-
Accrued vacation	-	-	-	-	-	-	-	-	-	-	-	-
FICA	100,799	-	-	-	-	85,263	15,536	-	-	100,799	-	-
FICA - COLA	3,634	-	-	-	-	3,634	-	-	-	3,634	-	-
FICA - Teacher's Incentive	1,065	-	-	-	-	1,065	-	-	-	1,065	-	-
Accrued vacation - FICA	-	-	-	-	-	-	-	-	-	-	-	-
Workers compensation	45,593	-	-	-	-	40,180	5,413	-	-	45,593	-	-
Unemployment insurance	41,225	-	-	-	-	33,860	7,365	-	-	41,225	-	-
Pension	106,700	-	-	-	-	74,368	32,332	-	-	106,700	-	-
Welfare fund	-	-	-	-	-	-	-	-	-	-	-	-
Health Insurance	125,846	-	-	-	-	95,542	30,304	-	-	125,846	-	-
Substitutes	4,995	-	-	-	-	4,995	-	-	-	4,995	-	-
Total personnel cost	1,708,942	-	-	-	-	1,423,412	285,530	-	-	1,708,942	-	-
Facilities cost												
Rent	154,409	-	-	-	-	108,534	45,875	-	-	154,409	-	-
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Water and sewer	-	-	-	-	-	-	-	-	-	-	-	-
Licensing and permits	4,100	-	-	-	-	2,870	1,230	-	-	4,100	-	-
Insurance	15,789	-	-	-	-	11,289	4,500	-	-	15,789	-	-
Custodial services	-	-	-	-	-	-	-	-	-	-	-	-
Alarm	210	-	-	-	-	147	63	-	-	210	-	-
Telecommunications	11,313	-	-	-	-	8,929	2,383	-	-	11,313	-	-
Utilities	19,921	-	-	-	-	14,180	5,741	-	-	19,921	-	-
Maintenance and repairs	40,503	-	-	-	-	28,452	12,050	-	-	40,503	-	-
Capital expenditures and renovations	-	-	-	-	-	-	-	-	-	-	-	-
Other facilities costs	-	-	-	-	-	-	-	-	-	-	-	-
Total facilities cost	246,244	-	-	-	-	174,402	71,843	-	-	246,244	-	-
Family Child Care Stipend												
Other than personnel services (OTPS)												
Supplies	68,786	-	-	-	-	48,897	19,890	-	-	68,786	-	-
Equipment over \$3,000 - Head Start	6,899	-	-	-	-	4,829	2,070	-	-	6,899	-	-
Equipment over \$5,000 - Child Care	-	-	-	-	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	599	-	-	-	-	527	72	-	-	599	-	-
Instructional Field Trips	2,535	-	-	-	-	448	2,087	-	-	2,535	-	-
Training/Staff Development	6,733	-	-	-	-	4,713	2,020	-	-	6,733	-	-
Transportation	181	-	-	-	-	127	54	-	-	181	-	-
Food - CACFP	140,588	-	-	-	-	140,588	-	-	-	140,588	-	-
Non-food related cost - CACFP	12,156	-	-	-	-	12,156	-	-	-	12,156	-	-
Asudit	13,473	-	-	-	-	9,431	4,042	-	-	13,473	-	-
Parent Services	2,292	-	-	-	-	1,925	367	-	-	2,292	-	-
Consultant - programmatic	48,291	-	-	-	-	33,679	14,612	-	-	48,291	-	-
Consultant - administrative	10,250	-	-	-	-	7,815	2,435	-	-	10,250	-	-
Indirect cost - Head Start	-	-	-	-	-	-	-	-	-	-	-	-
Other OTPS	-	-	-	-	-	-	-	-	-	-	-	-
Total OTPS	312,783.72	-	-	-	-	265,136	47,648	-	-	312,783.72	-	-
TOTAL EARLYLEARN COST	\$ 2,267,970	\$ -	\$ -	\$ -	\$ -	\$ 1,862,950	\$ 405,020	\$ -	\$ -	\$ 2,267,970	\$ -	\$ -
Excess (deficiency) of revenue over (under) expenditures	\$ 266,318	\$ -	\$ -	\$ -	\$ -	\$ 208,967	\$ 57,351	\$ -	\$ -	\$ 266,318	\$ -	\$ -

SCHEDULE 2

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
FISCAL I.D. NO. 00821**

**STATEMENT OF HEAD START EXPENDITURES BY PROGRAM YEAR
FOR THE YEAR ENDED JUNE 30, 2017**

<u>Category</u>	<u>FY 2017</u> <u>7/1/16-1/31/17</u>	<u>FY 2018</u> <u>2/1/17-6/30/17</u>	<u>Total Adjusted</u> <u>Expenditures</u>
Personnel and fringe cost			
Instructional staff	\$ 396,954	\$ 290,792	\$ 687,746
Support staff	216,650	162,419	379,069
Salaries-COLA	14,341	17,690	32,031
FICA	49,059	37,269	86,327
Fringe-COLA	6,105	3,634	9,739
Unemployment insurance	5,677	23,302	28,980
Pension	30,783	43,585	74,368
Welfare fund	-	-	-
Health insurance	53,137	47,285	100,421
Worker's compensation	17,995	22,185	40,180
Substitute staff	713	4,282	4,995
Total personnel and fringe cost	<u>791,415</u>	<u>652,443</u>	<u>1,443,858</u>
Facilities cost			
Rent	63,076	45,458	108,534
Taxes	-	-	-
Water/sewer	-	-	-
Licensing and permits	560	-	560
Insurance	-	11,289	11,289
Custodial services	1,803	-	1,803
Alarm	1,096	546	1,642
Maintenance and repairs	11,562	13,591	25,153
Utilities	8,069	6,111	14,180
Telecommunications	4,313	4,616	8,929
Total facilities cost	<u>90,479</u>	<u>81,612</u>	<u>172,091</u>
Other than personnel services (OTPS)			
Instructional materials/supplies	9,711	16,782	26,493
Office/janitorial supplies	6,038	16,361	22,399
Office equipment/furniture	-	4,829	4,829
Instructional equipment/furniture	-	-	-
Postage	4	-	4
Advertising	255	272	527
Instructional field trips	(653)	1,102	449
Training/staff development	5,190	(350)	4,840
Transportation	-	-	-
Food (not funded by CACFP)	-	-	-
Audit	-	9,431	9,431
Parent services/family involvement	1,089	836	1,925
Programmatic consultants	11,139	3,457	14,596
Administrative consultants	4,358	22,540	26,898
OTPS-COLA	-	-	-
Total OTPS	<u>37,131</u>	<u>75,262</u>	<u>112,393</u>
Indirect cost	<u>-</u>	<u>-</u>	<u>-</u>
Health and Safety	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL HEAD START FUNDED EXPENSES	<u>\$ 919,025</u>	<u>\$ 809,316</u>	<u>\$ 1,728,341</u>

SCHEDULE 3

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
FISCAL LD. NO. 00821

STATEMENT OF NON-FEDERAL SHARE EXPENSES BY PROGRAM YEAR
CONTRACT TOTAL
FOR THE YEAR ENDED JUNE 30, 2017

Category	HS UPK		DOE HS UPK Enhancement		HS Cash Contributions		HS In-Kind Contributions		Total NFS
	FY 2017 7/1/16-1/31/17	FY 2018 2/1/17-6/30/17	FY 2017 7/1/16-1/31/17	FY 2018 2/1/17-6/30/17	FY 2017 7/1/16-1/31/17	FY 2018 2/1/17-6/30/17	FY 2017 7/1/16-1/31/17	FY 2018 2/1/17-6/30/17	
Personnel and fringe cost									
Instructional staff	91,285	67,413	158,699	233	887	-	76,817	79,069	315,472
Support staff	20,653	15,228	35,882	6,676	15,719	-	28,422	30,046	51,600
FICA	9,081	6,455	15,536	552	1,575	-	-	-	75,579
Unemployment insurance	1,167	4,445	5,612	89	530	-	-	-	6,142
Pension	10,975	21,357	32,332	428	1,807	-	-	-	34,139
Welfare fund	-	-	-	-	-	-	-	-	-
Health insurance	17,030	15,028	32,058	754	3,153	-	-	-	35,211
Worker's compensation	2,583	2,829	5,413	2,001	2,713	-	-	-	8,126
Substitute staff	-	-	-	-	-	-	-	-	-
Total personnel cost	152,775	132,755	285,530	11,086	26,385	-	105,240	109,115	526,269
Facilities cost									
Rent	26,648	19,227	45,875	-	-	-	-	-	45,875
Taxes	-	-	-	-	-	-	-	-	-
Water/sewer	-	-	-	-	-	-	-	-	-
Licensing and permits	240	990	1,230	-	-	-	-	-	1,230
Insurance	-	4,500	4,500	-	-	-	-	-	4,500
Custodial services	-	-	-	-	-	-	-	-	-
Alarm	-	234	234	-	-	-	-	-	234
Maintenance and repairs	6,061	5,818	11,879	-	-	-	-	-	11,879
Utilities	3,122	2,619	5,741	-	-	-	-	-	5,741
Telecommunications	1,151	1,232	2,383	-	-	-	-	-	2,383
Total facilities cost	37,222	34,620	71,843	-	-	-	-	-	71,843
Other than personnel services (OTPS)									
Instructional materials/supplies	2,792	6,866	9,657	-	-	-	-	-	9,657
Office/janitorial supplies	3,263	6,970	10,233	-	-	-	-	-	10,233
Office equipment/furniture	-	2,070	2,070	-	-	-	-	-	2,070
Instructional equipment/furniture	-	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	-	-
Advertising	15	57	72	-	-	-	-	-	72
Instructional field trips	1,615	472	2,087	-	-	-	-	-	2,087
Training/staff development	2,224	(150)	2,074	-	-	-	-	-	2,074
Transportation	-	-	-	-	-	-	-	-	-
Food (not funded by CACFP)	-	-	-	-	-	-	-	-	-
Audit	-	4,042	4,042	-	-	-	-	-	4,042
Parent services/family involvement	281	86	367	-	-	-	-	-	367
Programmatic consultants	4,774	9,838	14,612	15,047	29,747	-	2,220	1,780	48,359
Administrative consultants	1,304	1,131	2,435	-	-	-	-	-	2,435
Total OTPS	16,267	31,381	47,648	15,047	29,747	-	2,220	1,780	81,395
Total NFS (Schedule 7)	206,264	198,757	405,020	26,133	56,132	-	107,460	110,895	679,507
Breakdown by funding source:									
State	-	-	-	-	-	-	-	-	-
City	206,264	198,757	405,020	26,133	56,132	-	-	-	461,152
Private/Third-Party	-	-	-	-	-	-	107,460	110,895	218,355
Delegate Agency	-	-	-	-	-	-	-	-	-
Total	206,264	198,757	405,020	26,133	56,132	-	107,460	110,895	679,507

SCHEDULE 4

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
SCHEDULE OF EQUIPMENT INVENTORY
June 30, 2017**

<u>Description</u>	<u>Quantity</u>	<u>Serial Number</u>	<u>Date Purchased</u>	<u>Cost</u>
<u>Current Year Purchases</u>				<u>\$ 19,920</u>
24000 BTU Fujitsu AC units	4	no data	16-Jun-17	\$ 19,920
<u>Prior Year Inventory</u>				<u>\$ 113,868</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 Fijitsu	17-Jun-16	19,920
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, 2017

<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 investigt n 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	5323OM	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
Total Equipment Inventory				\$ 133,788

SCHEDULE 5

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
FISCAL I.D. NO. 00821

SCHEDULE OF QUANTITATIVE PROGRAM RESULTS
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Site 1</u>	<u>Total</u>
<u>ENROLLMENT</u>		
1. Number of HS and Dual contracted slots	165	165
2. Number of HS and Dual children enrolled	165	165
3. Level of service	100%	100%
4. Number of classrooms	9	9
5. Number of HS and Dual children in attendance	145	145
6. Average attendance of HS and Dual children	88%	88%
<u>SESSION HOURS</u>		
1. Total daily service hours	8	8
2. Number of days operating in a week	5	5
<u>COST</u>		
1. Total adjusted HS funded expenses by site	\$ 1,728,341	\$ 1,728,341
2. Average cost per contracted slot	\$ 10,475	\$ 10,475
3. Average cost per enrolled slot	\$ 10,475	\$ 10,475