

**NORTHERN MANHATTAN
PERINATAL PARTNERSHIP, INC.**

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

December 31, 2015
(with comparative figures for 2014)



A. F. Paredes & Co.
Certified Public Accountants

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

December 31, 2015
(with comparative figures for 2014)

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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, 2015, 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, 2015, 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

Other Auditor

The financial statements of Northern Manhattan Perinatal Partnership, Inc. for the year ended December 31, 2014, were audited by other auditors who expressed an unmodified opinion on those statements on October 28, 2015.

Other Information

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 October 31, 2017, 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
October 31, 2017

**NORTHERN MANHATTAN
PERINATAL PARTNERSHIP, INC.**

**Statement of Financial Position
December 31, 2015
(with comparative figures for 2014)**

	2015	2014
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 364,420	\$ 43,562
Contracts and grants receivable (Note 3)	1,398,549	861,737
Prepaid expenses and others	6,818	6,818
Total Current Assets	1,769,787	912,117
Property and Equipment - Net (Note 7)	122,540	149,510
Security Deposits and Others	33,335	33,335
TOTAL ASSETS	\$ 1,925,662	\$ 1,094,962
 LIABILITIES AND NET ASSETS		
Liabilities		
Current Liabilities:		
Accounts payable and accrued expenses	\$ 221,239	\$ 167,402
Unapplied advances payable (Note 4)	1,574,750	765,854
Due to NYC-ACS (Note 6)	59,087	59,087
Total Liabilities	1,855,076	992,343
Net Assets		
Unrestricted	70,586	102,619
Temporarily restricted	-	-
Permanently restricted	-	-
Total Net Assets	70,586	102,619
TOTAL LIABILITIES AND NET ASSETS	\$ 1,925,662	\$ 1,094,962

See accompanying notes to financial statements.

**NORTHERN MANHATTAN
PERINATAL PARTNERSHIP, INC.**

**Statement of Activities
Year Ended December 31, 2015
(with comparative figures for 2014)**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>2015 Total</u>	<u>2014 Total</u>
SUPPORT AND REVENUES					
Grants and Contract Services:					
Government (Note 5)	\$ -	\$ 7,140,078	\$ -	\$ 7,140,078	\$ 5,221,351
Others	-	453,468	-	453,468	-
Contributions:					
In-kind (Note 9)	527,554	-	-	527,554	477,616
Cash	700	-	-	700	500
Others	162,055	-	-	162,055	103,134
	<u>690,309</u>	<u>7,593,546</u>	<u>-</u>	<u>8,283,855</u>	<u>5,802,601</u>
Net Assets Released from Restrictions	7,593,546	(7,593,546)	-	-	-
TOTAL SUPPORT AND REVENUES	<u>8,283,855</u>	<u>-</u>	<u>-</u>	<u>8,283,855</u>	<u>5,802,601</u>
EXPENSES					
Program Services:					
Northern Manhattan Head Start and Pre-K	2,892,517	-	-	2,892,517	2,645,649
Greater Harlem Healthy Start	1,569,559	-	-	1,569,559	729,972
Community Health Worker Initiative (CHWI)	1,156,008	-	-	1,156,008	18,452
Maternal Infant Community					
Health Collaborative (MICHC)	695,771	-	-	695,771	597,189
Healthy Families Central Harlem (Baby Steps)	642,265	-	-	642,265	672,531
Family Health Connections (IMRI)	312,954	-	-	312,954	224,905
Maternal Intentions	306,460	-	-	306,460	-
Others	630,300	-	-	630,300	389,100
	<u>8,205,834</u>	<u>-</u>	<u>-</u>	<u>8,205,834</u>	<u>5,277,798</u>
Supporting Services:					
General and administrative	110,054	-	-	110,054	787,457
TOTAL EXPENSES	<u>8,315,888</u>	<u>-</u>	<u>-</u>	<u>8,315,888</u>	<u>6,065,255</u>
DECREASE IN NET ASSETS	(32,033)	-	-	(32,033)	(262,654)
NET ASSETS AT BEGINNING OF YEAR	102,619	-	-	102,619	365,273
NET ASSETS AT END OF YEAR	<u>\$ 70,586</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,586</u>	<u>\$ 102,619</u>

See accompanying notes to financial statements.

**NORTHERN MANHATTAN
PERINATAL PARTNERSHIP, INC.**

**Statement of Cash Flows
December 31, 2015
(with comparative figures for 2014)**

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (32,033)	\$ (262,654)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation	26,970	26,970
Decrease (Increase) in assets:		
Contracts and grants receivable	(536,812)	(172,088)
Security deposit	-	15,765
Increase (Decrease) in liabilities:		
Accounts payable and accrued expenses	53,837	(2,396)
Unapplied advances payable	808,896	139,005
Net cash provided by (used in) operating activities	<u>320,858</u>	<u>(255,398)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Bank borrowings	153,600	126,468
Repayments on bank borrowings	<u>(153,600)</u>	<u>(126,468)</u>
Net cash provided by (used in) financing activities	<u>-</u>	<u>-</u>
NET DECREASE IN CASH	320,858	(255,398)
CASH AT BEGINNING OF YEAR	<u>43,562</u>	<u>298,960</u>
CASH AT END OF YEAR	<u>\$ 364,420</u>	<u>\$ 43,562</u>
Supplemental Disclosure of Cash Flow Information:		
Interest paid	<u>\$ 2,380</u>	<u>\$ 2,071</u>

See accompanying notes to financial statements.

**NORTHERN MANHATTAN
PERINATAL PARTNERSHIP, INC.**

**Statement of Functional Expenses
Year Ended December 31, 2015
(with comparative figures for 2014)**

	Program Services										Supporting Services		Total Expenses	
	Northern Manhattan Head Start and Pre-K	Greater Harlem Healthy Start	Community Health Worker Initiative (CHWI)	Maternal Infant Community Health Collaborative (MICHC)	Healthy Families Central Harlem (Baby Steps)	Family Health Connections (IMRI)	Maternal Intentions	Others	Total	General and Administrative	2015	2014		
Salaries	\$ 1,308,480	\$ 888,786	\$ 615,049	\$ 413,243	\$ 374,581	\$ 155,462	\$ 166,116	\$ 309,341	\$ 4,231,058	\$ 11,035	\$ 4,242,093	\$ 2,869,729		
Salaries - in kind	151,718	-	-	-	11,776	-	-	-	163,494	-	163,494	97,639		
Payroll taxes and fringe benefits	421,346	296,454	183,492	132,100	99,158	50,113	25,963	57,971	1,266,597	895	1,267,492	974,744		
Payroll taxes and fringe benefits - in kind	56,136	-	-	-	3,179	-	-	-	59,315	-	59,315	33,684		
Rent	153,544	121,492	19,125	34,092	66,000	76,230	26,260	7,539	504,282	1,550	505,832	439,066		
Rent - in kind	295,183	-	-	-	-	-	-	-	295,183	-	295,183	342,914		
Contracts and consultants	65,899	22,172	129,919	23,936	3,800	20,890	7,807	173,800	448,223	18,617	466,840	181,381		
Contracts and consultants - in kind	3,531	-	-	-	-	-	-	-	3,531	-	3,531	3,379		
Supplies	206,846	38,687	27,166	21,531	7,130	1,683	40,792	50,644	394,479	2,780	397,259	337,421		
Telephone	9,749	44,895	45,705	8,244	11,809	797	16,974	162	138,335	9,051	147,386	90,833		
Travel and Transportation	26,154	32,246	12,724	11,761	10,711	727	56	2,209	96,588	1,676	98,264	68,463		
Staff training	13,282	6,695	36,390	10,930	7,490	-	7,236	13,443	95,466	-	95,466	57,024		
Printing	848	28,346	18,766	16,197	4,339	3,977	3,928	8,480	84,881	3,138	88,019	33,480		
Equipment repair and maintenance	47,894	18,551	29,458	1,082	1,730	-	1,216	1,611	101,542	-	101,542	79,389		
Renovation	51,840	-	-	-	-	-	-	-	51,840	-	51,840	159,750		
Insurance	18,096	3,000	3,750	3,500	7,000	-	4,500	-	39,846	9,955	49,801	57,492		
Professional fees	7,500	7,725	7,000	9,000	5,000	-	-	-	36,225	8,037	44,262	4,108		
Utilities	29,645	-	-	-	11,751	-	-	2,315	43,711	-	43,711	41,705		
Depreciation	-	-	-	-	-	-	-	-	-	26,970	26,970	26,970		
Payroll processing fees	9,554	4,426	2,991	2,520	1,978	614	785	2,466	25,334	-	25,334	22,129		
Postage	865	2,947	3,595	3,508	212	583	373	257	12,340	65	12,405	7,790		
Client incentives - in kind	-	-	-	-	6,031	-	-	-	6,031	-	6,031	-		
Temporary services	1,479	2,483	-	-	-	-	-	62	4,024	-	4,024	3,101		
Recruitment	118	1,520	139	59	84	-	139	-	2,059	-	2,059	1,906		
Meetings	-	-	-	-	-	-	-	-	-	-	-	22,306		
Miscellaneous	12,810	49,134	20,739	4,068	8,506	1,878	4,315	-	101,450	16,285	117,735	108,852		
Total Expenses	\$ 2,892,517	\$ 1,569,559	\$ 1,156,008	\$ 695,771	\$ 642,265	\$ 312,954	\$ 306,460	\$ 630,300	\$ 8,205,834	\$ 110,054	\$ 8,315,888	\$ 6,065,255		

See accompanying notes to financial statements.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

Notes to Financial Statements
December 31, 2015
(with comparative figures for 2014)

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, 2015
(with comparative figures for 2014)

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, 2015
(with comparative figures for 2014)

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, 2015
(with comparative figures for 2014)

3. 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, 2015
(with comparative figures for 2014)

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. Management is evaluating the impact of the adoption of the new standard 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. Management is evaluating the impact of the adoption of the new standard 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. Management is evaluating the impact of the adoption of the new standard 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, 2015 through October 31, 2017, 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, 2015
(with comparative figures for 2014)**

3. Contracts and Grants Receivable

This account consists of:

Grantor/Program	2015	2014
New York City Council	\$ 329,903	\$ -
NYS-DOH	296,587	424,590
NYC-ACS	263,271	167,334
US-DHHS	263,328	142,566
NYS-OCFS	140,451	123,147
Merck for Mothers	56,460	-
Columbia University	30,616	-
NYC-DOE	4,843	-
Health Research, Inc.	-	650
Others:		
NYS-DOE (CACFP)	13,090	-
NYC Health and Hospital Corporation	-	3,450
	<u>\$ 1,398,549</u>	<u>\$ 861,737</u>

Out of the entire outstanding balance at December 31, 2015 of \$1,398,549, the Organization subsequently received \$1,227,414.

4. Unapplied Advances Payable

This account consists of:

Grantor/Program	2015	2014
Merck for Mothers	\$ 820,000	\$ -
NYC-ACS	493,345	676,984
NYS-DOH	172,535	-
Other:		
NYS-OCFS	88,870	88,870
	<u>\$ 1,574,750</u>	<u>\$ 765,854</u>

Out of the entire outstanding balance at December 31, 2015 of \$1,574,750, the Organization subsequently applied \$1,081,405 against program billings.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

**Notes to Financial Statements
December 31, 2015
(with comparative figures for 2014)**

5. Government Grants

The grants received by the Organization for the year ended December 31, 2015 are as follows:

Grantor/Program	
Northern Manhattan Head Start and Pre-K	\$ 2,276,054
Greater Harlem Healthy Start	1,569,559
Community Health Worker Initiative (CHWI)	1,198,938
Maternal & Infant Community Health Collaborative (MICHC)	694,921
Healthy Families Central Harlem (Baby Steps)	621,010
Healthy Women, Healthy Futures (Doula))	225,192
Child and Adult Care Food Program (CACFP)	166,726
Universal Pre-K DOE	136,972
Universal Pre-K Enhancement	125,893
Family Health Connections (IMRI)	124,813
	\$ 7,140,078

6. Due to NYC-ACS

This account did not have any activity during the year.

7. Property and Equipment

This account consists of:

	2015	2014
Leasehold improvements	\$ 721,549	\$ 721,549
Computers	579,106	579,106
Furniture, fixtures and equipment	124,549	124,549
	1,425,204	1,425,204
Less: Accumulated depreciation and amortization	1,302,664	1,275,694
	\$ 122,540	\$ 149,510

Depreciation expense amounted to \$26,970 in both 2015 and 2014.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

Notes to Financial Statements
December 31, 2015
(with comparative figures for 2014)

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. There was no outstanding drawdown on the line of credit at December 31, 2015 and 2014.

9. In-Kind Contributions

In-kind contributions amounted to \$527,554 in 2015 and \$477,616 in 2014. 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, 2015, the minimum future rental payments under non-cancelable operating leases are as follows:

<u>Year</u>	<u>Amount</u>
2016	\$ 463,653
2017	488,424
2018	355,396
2019	192,836
2020 to 2032	2,330,102

Rent expense, including in-kind rent, amounted to \$801,015 in 2015.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

**Notes to Financial Statements
December 31, 2015
(with comparative figures for 2014)**

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, 2015

<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	20131406975	7/1/14 - 6/30/15		
		20131406975	7/1/15 - 6/30/16	\$ 2,446,940	\$ 1,793,013
U.S. Department of Health and Human Services					
Health Resources and Services Administration					
Central Harlem Healthy Start	93.926	5H49MC00134-13-01	2/1/14 - 1/31/15		
		5H49MC00134-14-01	9/1/14 - 5/31/15		
		5H49MC00134-15-00	6/1/15 - 3/31/16		
		5H49MC00134-15-01	6/1/15 - 3/31/16	1,569,559	1,569,559
U.S. Department of Health and Human Services					
Pass through NYS-DOH					
Maternal Infant Community Health Collaborative (MICHC)	93.778	C-028967	10/1/14 - 9/30/15		
		C-028967	10/1/15 - 9/30/16	629,687	347,886
U.S. Department of Agriculture					
Pass through NYS-DOH					
Child and Adult Care Food Program (CACFP)	10.558	04427	10/1/14 - 9/30/15		
		04427	10/1/15 - 9/30/16	172,445	166,726
				<u>\$ 4,818,631</u>	<u>\$ 3,877,184</u>

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

Notes to the Schedule of Expenditures of Federal Awards
Year Ended December 31, 2015

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, 2015 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, 2015, 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 October 31, 2017.

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.

C. F. Paredes & Co. CPAs LLP

New York, New York
October 31, 2017



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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, 2015. 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, 2015.

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, 2015, and have issued our report thereon dated October 31, 2017, 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. Paredes & Co. CPAs LLP

New York, New York
October 31, 2017

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

Schedule of Findings and Questioned Costs
Year Ended December 31, 2015

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
5H49MC00134-13-00	93.926	Healthy Start
5H49MC00134-13-01		
5H49MC00134-14-01		
5H49MC00134-15-00		
5H49MC00134-15-01		

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, 2015**

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

The audit for the year ended December 31, 2014 was performed by Deans Archer & Co. Their report dated October 28, 2015 disclosed no findings and/or questioned costs.

**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, 2015, and have issued our report thereon dated October 31, 2017, 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
October 31, 2017

NORTHERN MANHATTAN PERINATAL PARTNERSIP, INC.
 SCHEDULE OF FUNCTIONAL EXPENSES - BUDGETED & ACTUAL
 YEAR ENDED JUNE 30, 2015

BUDGETS

EXPENSES

Administrative
 Management
 and
 General

	47 Early Learn	97 ACS UPK	29 Enhancement UPK	18 DOE UPK	CACFP	In-Kind	TOTAL	TOTAL	TOTAL	Budget ACS UPK	Budget EL	Budget Enhancement	Budget DOE UPK	CACFP	In-Kind	Total Combined Budget
Salaries	\$ 1,057,346	\$ 231,427	\$ 27,587	\$ 93,371	\$ 197,222	\$ 197,222	\$ 1,409,731	\$ 1,409,731	\$ 231,427	\$ 1,111,619	\$ 44,412	\$ 100,443	\$ -	\$ -	\$ -	\$ 1,487,901
Fringe Benefits	295,803	93,543	13,106	13,853	60,585	60,585	416,305	416,305	93,543	407,811	16,550	14,132	-	-	-	532,036
Local Travel	815	241	-	-	1,056	-	1,056	1,056	241	859	-	-	-	-	-	1,100
Field Trip	8,385	11,565	-	2,203	-	-	22,153	22,153	11,565	8,386	-	-	2,500	-	-	22,451
Equipment	32,244	4,140	-	-	-	-	36,384	36,384	4,140	35,860	-	-	-	-	-	40,000
Supplies	24,279	7,440	-	-	-	-	31,719	31,719	7,440	24,324	-	-	2,020	-	-	33,784
Classroom supplies	20,464	8,115	4,705	1,948	-	-	35,232	35,232	8,114	20,493	7,000	4,630	-	-	-	40,237
CACFP Food Supplies	-	-	-	-	135,171	-	135,171	135,171	-	-	-	-	-	172,445	-	172,445
Contracts	8,378	1,870	-	-	10,248	-	10,248	10,248	1,870	9,532	-	-	-	-	-	11,402
Program Consultants	20,359	4,947	36,978	1,976	64,260	-	64,260	64,260	4,947	20,364	69,229	2,976	-	-	-	97,516
Professional Fees	8,466	360	-	-	8,826	-	8,826	8,826	360	8,466	-	-	-	-	-	8,826
Insurance	12,000	4,500	-	-	16,500	-	16,500	16,500	4,500	12,000	-	-	-	-	-	16,500
Postage	426	237	-	196	-	-	859	859	237	463	-	-	200	-	-	900
Advertising / Printing	1,426	486	-	-	1,912	-	1,912	1,912	486	2,014	-	-	-	-	-	2,500
Rent	125,359	28,454	-	7,118	10,767	-	160,931	160,931	28,454	125,359	-	-	7,153	-	-	160,966
Rent In-Kind	-	-	-	-	465,203	-	465,203	465,203	-	-	-	-	-	465,203	-	465,203
Utility Services	26,189	6,754	-	772	2,306	-	33,715	33,715	6,754	33,246	-	-	-	-	-	40,000
Telephone	7,014	532	-	-	528	-	7,546	7,546	532	15,973	-	-	-	-	-	16,505
Equip. Repair & Maintenance	13,343	540	-	1,550	-	-	15,433	15,433	540	20,288	-	-	1,742	-	-	22,570
Staff Training	8,257	854	-	-	9,111	-	9,111	9,111	854	8,257	-	-	-	-	-	9,111
Renovation	23,921	10,252	-	-	34,173	-	34,173	34,173	10,252	23,921	-	-	-	-	-	34,173
Payroll Processing Fee	8,586	1,377	-	71	10,034	-	10,034	10,034	1,377	8,591	-	-	2,704	-	-	12,672
Parents funds	2,346	130	-	-	2,476	-	2,476	2,476	130	4,850	-	-	-	-	-	4,980
Audit services	7,350	3,150	-	-	10,500	-	10,500	10,500	3,150	7,376	-	-	1,500	-	-	12,026
TOTAL EXPENSES	\$ 1,712,756	\$ 420,914	\$ 82,376	\$ 133,058	\$ 135,171	\$ 465,203	\$ 2,939,478	\$ 2,939,478	\$ 420,913	\$ 1,910,052	\$ 137,191	\$ 140,000	\$ 172,445	\$ 465,203	\$ -	\$ 3,245,804

Administration - Staff Head Start

Position	Last name	Name	Cummulated Total Salary Reported	Fringe Breakdown - Head Start
Director	Gray-Pierre	Janice	\$ 72,121	FICA \$ 14,284
CEO	Drummonds	Mario	10,000	Unemployment Insurance 6,560
HR	Arthur	Michell	10,000	Worker Compensation 4,444
CFO	Carrasco	Diomedes	10,000	Pension 14,872
Bookkeeper	Trejo	Rossiris	40,829	Disability 431
Secretary	Abreu	Yovanka	13,305	Health Insurance 16,323
Secretary	Macia	Janinie	25,968	Life Insurance 835
				MCTTAX 619
Total Head Start Expenses			182,223	\$ 58,368

Administration - Staff UPK DOE

Position	Last name	Name	Cummulated Total Salary Reported	Fringe Breakdown - DOE UPK
Director	Gray-Pierre	Janice	4,500	FICA 7.65% 689
CEO	Drummonds	Mario	1,000	Disability / Pension 583
HR	Arthur	Michell	1,000	UIB 3.00% (U.W. D.) 492
CFO	Carrasco	Diomedes	1,000	MCT Tax 0.34% 28
Bookkeeper	Trejo	Rossiris	3,000	Health Insurance 424
Family Worker Supervisor	Rodriguez	Niurka	3,000	
Education Director	Igwilohi	Obadan	3,500	
Total DOE expenses			15,000	2,216
Total Administration and Management			\$ 197,223	\$ 60,584

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
 STATEMENT OF REVENUES AND EXPENDITURES - BUDGETED & ACTUAL
 YEAR ENDED JUNE 30, 2015

ACS FUNDED

BUDGET CATEGORIES	BUDGET				ACTUAL EARLY LEARN				OTHER THAN EARLY LEARN				NOT ACS FUNDED		
	Early Learn	Head Start	Head Start UPK	Total Early Learn (A)	Head Start	Head Start UPK	Total Early Learn (A)	Variance	Questioned Cost	Health & Safety	Total Other Than Early Learn (B)	Total ACS Funded (A+B)	CACFP	In-Kind	Total
Revenue:															
Early Learn revenue	\$ 2,330,964	\$ 1,910,051	\$ 420,913	\$ 2,330,964						\$ 34,173	\$ 34,173	\$ 2,365,137	\$ 172,445	\$ 465,203	\$ 3,002,785
Other revenue															
CACFP															
In-Kind contribution															
Total Revenue	\$ 2,330,964	\$ 1,910,051	\$ 420,913	\$ 2,330,964						\$ 34,173	\$ 34,173	\$ 2,365,137	\$ 172,445	\$ 465,203	\$ 3,002,785
Expenditures															
Personnel cost															
Salaries	\$ 1,272,756	\$ 1,042,257	\$ 230,499	\$ 1,272,756											
Salaries - COLA	11,934	11,934	-	11,934											
FICA	99,357	80,026	19,331	99,357											
FICA COLA	989	989	-	989											
Unemployment Insurance	45,619	36,368	9,251	45,619											
Pension	99,805	73,258	26,547	99,805											
Health Insurance	109,044	78,407	30,637	109,044											
Workers Comp.	35,521	27,744	7,777	35,521											
Substitutes	3,094	2,166	928	3,094											
Total Personnel cost	\$ 1,678,119	\$ 1,353,149	\$ 324,970.0	\$ 1,678,119											
Facilities cost															
Rent	\$ 153,813	\$ 125,359	\$ 28,454	\$ 153,813											
Utilities	32,943.00	26,189.00	6,754.00	32,943.00											
Maintenance and repairs	48,056.00	37,264.00	10,792.00	48,056.00											
Renovation	-	-	-	-											
Total facilities cost	\$ 234,812	\$ 188,812	\$ 46,000	\$ 234,812											
Other than personnel service (OTPS)															
Supplies	\$ 60,298	\$ 44,743	\$ 15,555	\$ 60,298											
Equipment under \$5,000	36,384.00	32,244.00	4,140.00	36,384.00											
Training	9,111.00	8,257.00	854.00	9,111.00											
Parent services	2,476.00	2,346.00	130.00	2,476.00											
consultants	25,307.00	20,360.00	4,947.00	25,307.00											
Other	87,162.00	62,845.00	24,317.00	87,162.00											
Total OTPS	\$ 220,738.00	\$ 170,795.00	\$ 49,943.00	\$ 220,738.00											
TOTAL EARLY LEARN COST	\$ 2,133,669	\$ 1,712,756	\$ 420,913	\$ 2,133,669											
NOT ACS FUNDED COST															
CACFP												\$ 135,171	\$ 465,203		
IN-KIND															
Other funding source															
Total not ACS funded cost												\$ 135,171	\$ 465,203		
TOTAL EXPENDITURES	\$ 2,133,669	\$ 1,712,756	\$ 420,913	\$ 2,133,669						\$ 34,173	\$ 34,173	\$ 465,203	\$ 465,203	\$ 2,768,216	
Excess (deficiency) of revenue over (under) expenditures															
	\$ 197,295														

NORTHERN MANHATTAN PERINATAL PARTNERSIP, INC.
 STATEMENT OF HEAD START PROGRAM EXPENSES
 YEAR ENDED JUNE 30, 2015

BUDGET CATEGORIES	Grant Year 1	Grant Year 2	TOTAL
	7/1/2014 1/31/2015	2/1/2015 6/30/2015	
Head Start Funded Services			
Personnel cost			
Salaries	\$ 615,522	\$ 439,658	\$ 1,055,180
FICA	40,571	28,979	69,550
Health insurance	51,311	36,651	87,962
Unemployment insurance	17,857	12,755	30,612
Other insurance (contractor administered)	15,542	11,102	26,644
Other insurance (city administered)	-	-	-
Welfare	-	-	-
fund	-	-	-
Pension	47,271	33,765	81,036
Substitute staff	1,263	902	2,165
Total personnel cost	<u>789,337</u>	<u>563,812</u>	<u>1,353,149</u>
Facilities cost			
Rent/Mortgage (contractor administered)	73,126	52,233	125,359
Rent/Mortgage (city administered)	-	-	-
Utilities (contractor administered)	15,277	10,912	26,189
Utilities (city administered)	-	-	-
Taxes/water/sewer	-	-	-
Insurance (contractor administered)	7,000	5,000	12,000
Insurance (city administered)	-	-	-
Custodial services/ Contract service	4,887	3,491	8,378
Telecommunications	4,091	2,922	7,013
Maintenance/repairs	7,783	5,560	13,343
Renovation/ Health & Safety	13,954	9,967	23,921
Total facilities cost	<u>126,118</u>	<u>90,085</u>	<u>216,203</u>
Other than personnel services (OTPS)			
Parent services/Family involvement	1,368	977	2,345
Instructional supplies	11,938	8,527	20,465
Office/Janitorial supplies and postage	14,412	10,294	24,706
Instructional equipment	-	-	-
Office/Janitorial equipment	18,809	13,435	32,244
Training and technical assistance	4,817	3,440	8,257
Transporation (Children)	-	-	-
Transporation (Staff)	475	339	814
Field trips	4,891	3,494	8,385
Food services (not funded by CACFP)	-	-	-
Advertising	832	594	1,426
Audit	4,288	3,063	7,351
Consultants (programmatic)	11,876	8,483	20,359
Consultants (Administrative) (payroll fee)	9,947	7,105	17,052
Other OTPS	-	-	-
Total OTPS	<u>83,653</u>	<u>59,751</u>	<u>143,404</u>
TOTAL HEAD START FUNDED SERVICES	\$ 999,108	\$ 713,648	\$ 1,712,756
NON FEDERAL MATCH FUNDED SERVICES (HS)			
UPK funded services (Contractor)	\$ -	\$ -	\$ -
UPK Funded services (City)	245,533	175,381	420,914
Other NFM funded services (contractor)	271,368	193,835	465,203
Total non federal match expense	516,901	369,216	886,117
Head Start program expense	999,108	713,648	1,712,756
NFM program percentage	51.74%	51.74%	51.74%
ADMINISTRATIVE EXPENSE			
Personal service expenses	\$ 105,271	\$ 75,194	\$ 180,465
Facility expense	5,119	3,656	8,775
OTPS	6,364	4,546	10,910
Non-federal match	-	-	-
Total Administrative expense	116,754	83,396	200,150
Head Start program expense	999,108	713,648	1,712,756
Administrative expense percentage	11.69%	11.69%	11.69%
Special Reporting			
Training & Technical Assistance (PS/FAC/OTPS)	\$ 4,817	\$ 3,440	\$ 8,257
CACFP Funded Expense	78,850	56,321	135,171

**NORTHERN MANHATTAN PERINATAL PARTNERSIP, INC.
STATEMENT OF HEAD START UPK PROGRAM EXPENSES
YEAR ENDED JUNE 30, 2015**

BUDGET CATEGORIES	Grant Year 1	Grant Year 2	TOTAL
	7/1/2014	2/1/2015	
	1/31/2015	6/30/2015	
Head Start Funded Services			
Personnel cost			
Salaries	\$ 134,458	\$ 96,041	\$ 230,499
FICA	17,387	12,420	29,807
Health insurance	12,298	8,785	21,083
Unemployment insurance	7,653	5,466	13,119
Other insurance (contractor administered)	6,661	4,758	11,419
Other insurance (city administered)	-	-	-
Welfare	-	-	-
fund	-	-	-
Pension	10,567	7,548	18,115
Substitute staff	541	387	928
Total personnel cost	189,565	135,405	324,970
Facilities cost			
Rent/Mortgage (contractor administered)	16,598	11,856	28,454
Rent/Mortgage (city administered)	-	-	-
Utilities (contractor administered)	3,940	2,814	6,754
Utilities (city administered)	-	-	-
Taxes/water/sewer	-	-	-
Insurance (contractor administered)	2,625	1,875	4,500
Insurance (city administered)	-	-	-
Custodial services/ Contract service	1,091	779	1,870
Telecommunications	310	222	532
Maintenance/repairs	315	225	540
Renovation/ Health & Safety	5,980	4,272	10,252
Total facilities cost	30,859	22,043	52,902
Other than personnel services (OTPS)			
Parent services/Family involvement	76	54	130
Instructional supplies	4,734	3,381	8,115
Office/Janitorial supplies and postage	4,478	3,199	7,677
Instructional equipment	-	-	-
Office/Janitorial equipment	2,415	1,725	4,140
Training and technical assistance	498	356	854
Transporation (Children)	-	-	-
Transporation (Staff)	141	100	241
Field trips	6,746	4,819	11,565
Food services (not funded by CACFP)	-	-	-
Advertising	284	202	486
Audit	1,838	1,312	3,150
Consultants (programmatic)	2,886	2,061	4,947
Consultants (Administrative) (payroll fee)	1,013	724	1,737
Other OTPS	-	-	-
Total OTPS	25,109	17,933	43,042
TOTAL HEAD START UPK FUNDED SERVICES	\$ 245,533	\$ 175,381	\$ 420,914
NON FEDERAL MATCH FUNDED SERVICES (HS)			
UPK funded services (Contractor)	\$ -	\$ -	\$ -
UPK Funded services (City)	245,533	175,381	420,914
Other NFM funded services (contractor)	271,368	193,835	465,203
Total non federal match expense	516,901	369,216	886,117
Head Start UPK program expense	245,533	175,381	420,914
NFM program percentage	N/A		
ADMINISTRATIVE EXPENSE			
Personal service expenses	\$ 45,116	\$ 32,226	\$ 77,342
Facility expense	1,162	830	1,992
OTPS	889	635	1,524
Non-federal match	-	-	-
Total Administrative expense	47,167	33,691	80,858
Head Start program expense	245,533	175,381	420,914
Administrative expense percentage	N/A		
Special Reporting			
Training & Technical Assistance (PS/FAC/OTPS)	\$ 498	\$ 356	\$ 854
CACFP Funded Expense	78,850	56,321	135,171