


April 24, 2024

Board of Directors
Northern Manhattan Perinatal Partnership, Inc.
127 West 127th Street
New York, NY 10027

Dear Board of Directors:

Please find enclosed the June 30, 2023, Audit Report.

Sincerely,



.....
Allan S. Joseph
Certified Public Accountants

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2023

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
127 WEST 127TH STREET
NEW YORK, NEW YORK 10027
TEL (212) 665-2600**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

BUDGET PERIOD: JULY 1, 2022, TO JUNE 30, 2023

AUDIT PERIOD: - JULY 1, 2022, TO JUNE 30, 2023

STARTING DATE OF AUDIT: JANUARY 12, 2024

ENDING DATE OF AUDIT: APRIL 23, 2024

**ALLAN S. JOSEPH
CERTIFIED PUBLIC ACCOUNTANTS
5 HANOVER SQUARE, SUITE 1902
NEW YORK, NY 10004**

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

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NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

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Independent Auditor's Report

Board of Directors
Northern Manhattan Perinatal Partnership, Inc.
127 West 127th Street
New York, New York 10027

To the Board of Directors of
Northern Manhattan Perinatal Partnership, Inc.

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Northern Manhattan Perinatal Partnership, Inc., ("NMPP") (a nonprofit organization) which comprise the consolidated statement of financial position as of June 30, 2023, and the related consolidated statements of activities, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of NMPP, (a nonprofit organization) as of June 30, 2023, and the changes in its net assets and its cash flows for the year ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States (Government Auditing Standards). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Northern Manhattan Perinatal Partnership, Inc., and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Financial Statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Northern Manhattan Perinatal Partnership, Inc's ability to continue as a going concern for June 30, 2024.

Auditor's Responsibility

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

In performing an audit in accordance with GAAS and Government Auditing Standards, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding amounts and disclosures in the consolidated financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Northern Manhattan Perinatal Partnership, Inc's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the NMPP's ability to continue as a going concern for a reasonable period of time.

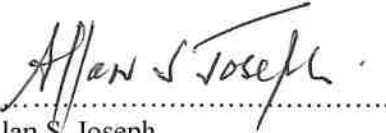
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary and Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The schedule of functional expenses on page 19 is presented for the purpose of additional analysis and is not a required part of the consolidated financial statement. The accompanying Schedule of Expenditures of Federal Awards on page 20 as required by the Title 2 U.S. Code of federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated 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, April 23, 2024, on our consideration of NMPP's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is sole to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of NMPP's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standard* in considering NMPP's internal control over financial reporting and compliance.



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Allan S. Joseph
Certified Public Accountants
5 Hanover Square, Suite 1902
New York, New York, 10004
April 23, 2024

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED JUNE 30, 2023

ASSETS

	2023
CURRENT ASSETS	
Cash and Cash Equivalents (Note 3)	\$ 1,071,977
Account Receivable (Note 4)	3,574
Grants Receivable (Note 5)	1,761,689
Due to/from NMPP	3,555,570
 Total Current Assets	 \$ 6,392,810
NONCURRENT ASSETS	
Property and Equipment - Net (Note 6)	-
Right-of-use assets (Note 2 and 13)	1,607,007
 TOTAL NONCURRENT ASSETS	 1,607,007
 TOTAL ASSETS	 \$ 7,999,817

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts Payable and Accrued Expenses (Note 7)	\$ 620,679
Unrecouped Advances (Note 8)	2,309,694
Due to NYC - ACS (Note 9)	3,555,570
Chase Credit line (Note 10)	1,785
 TOTAL LIABILITIES	 \$ 6,487,728
 NONCURRENT LIABILITIES	
Lease liabilities (Note 2 and 13)	\$ 1,607,007
	\$ 1,607,007
 Net Assets (Note 11)	 (94,918)
 TOTAL LIABILITIES AND NET ASSETS	 \$ 7,999,817

ALLAN S. JOSEPH, CPA
THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
STATEMENT OF ACTIVITIES
FOR THE PERIOD ENDED JUNE30, 2023

	UNRESTRICTED	TEMPORARILY RESTRICTED	2023
<u>SUPPORT AND REVENUES</u>			
Grants and Contract Services:			
Government	\$ -	\$ 6,772,212	\$ 6,772,212
Other	-	179	179
Contributions:			
In-Kind	205,284		205,284
Other	64,027		64,027
	269,311	6,772,391	7,041,702
Net Assets released from restrictions	6,772,391	(6,772,391)	-
TOTAL REVENUE	\$ 7,041,702	\$ -	\$ 7,041,702
<u>EXPENSES:</u>			
Program Services:			
Northern Manhattan (EL)	\$ 1,872,367	\$ -	\$ 1,872,367
Northern Manhattan DOE UPK	1,081,423		1,081,423
Greater Harlem Healthy Start (HS)	1,068,097		1,068,097
Maternal Infant Community Health Collaborative (MICHC)	667,914		667,914
Healthy Families Central Harlem for Healthy Families of NY (Baby Steps)	624,316		624,316
Other Programs	1,604,393		1,604,393
Total Program Services	\$ 6,918,510	\$ -	\$ 6,918,510
Management and General	56,010	-	56,010
TOTAL EXPENSES	\$ 6,974,520	\$ -	\$ 6,974,520
Changes in Net Assets (before Non-operating Revenues)	\$ 67,182	\$ -	\$ 67,182
Non-operating Revenues:			
Special Events	\$ -	\$ -	\$ -
Less: Direct Cost to Donor	-	-	-
Net Special Events Revenue	\$ -	\$ -	\$ -
Interest and Other Income	-	-	-
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ -
Changes in Net Assets	\$ 67,182	\$ -	\$ 67,182
Net Assets, Beginning of Year	(222,494)	-	(222,494)
Prior Period Adjustments	60,394	-	60,394
NET ASSETS, END OF YEAR	\$ (94,918)	\$ -	\$ (94,918)

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE SIX MONTH PERIOD ENDED JUNE 30, 2023

PROGRAM NAME	PROGRAM SERVICES						TOTAL	SUPPORTING SERVICES	TOTAL PROGRAM & SUPPORTING SERVICES
	NORTHERN MANHATTAN (EL)	NORTHERN MANHATTAN (DOE UPK)	GREATER HARLEM HEALTHY START (HS)	MATERNAL INFANT COMMUNITY HEALTH COLLABORATIVE (MICHC)	HEALTHY FAMILIES CENTRAL HARLEM FOR HEALTHY FAMILIES OF NEW YORK (BABY STEPS)	OTHER PROGRAMS			
Salaries	\$ 1,010,679	\$ 593,687	\$ 584,916	\$ 422,417	\$ 388,312	\$ 748,479	\$ -	\$ 3,748,490	\$ 3,748,490
Salaries In-Kind	-	-	-	-	-	-	-	-	-
Payroll Taxes and Fringe Benefits	303,529	178,297	175,662	126,861	116,619	224,784	-	1,125,752	1,125,752
Payroll Taxes and Fringe Benefits In-Kind	-	-	-	-	-	-	-	-	-
Rent	118,010	94,236	92,479	43,685	36,320	89,603	10,275	474,333	484,608
Rent In-Kind	-	-	-	-	-	-	-	-	-
Contracts & Consultants	38,362	30,019	73,409	22,036	12,680	235,305	31,461	411,811	443,272
Contracts & Consultants In-Kind	-	-	-	-	-	-	-	-	-
Client Incentives	-	-	-	-	-	-	-	-	-
Supplies	33,201	23,360	10,405	8,171	11,064	24,675	1,836	110,876	112,712
Equipment Supplies	32,775	24,725	16,918	2,430	9,821	-	-	86,669	59,708
Classroom Supplies	32,130	27,578	-	-	-	-	-	136,150	136,150
Food and Non Food Supplies	136,150	-	-	-	-	-	-	275,205	275,205
Equipment Repair and Maintenance	87,127	61,945	4,544	1,497	1,785	118,307	2,247	81,409	83,656
Telephone	9,427	7,699	20,220	12,580	14,110	17,373	8	33,090	33,098
Travel and Transportation	924	625	18,333	3,103	5,986	4,119	50	50	50
Professional Fees	21,816	8,416	3,762	6,000	6,194	33,126	-	79,314	79,314
Insurance	-	-	4,841	2,958	5,639	6,143	-	19,581	19,581
Printing	-	-	-	-	-	-	-	30,334	30,334
Utilities	16,927	13,407	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-
Payroll Processing Fee	6,944	5,904	5,615	2,415	2,189	3,466	-	26,533	26,533
Staff Training	9,225	6,264	26,793	2,958	7,569	746	-	53,555	53,555
Meeting Expenses	-	-	350	595	359	3,100	10,137	-	5,926
Temporary Services	1,625	1,225	-	-	976	2,100	-	5,926	5,926
Recruitment	1,366	1,156	546	-	1,153	23,444	-	27,665	27,665
Postage	55	23	418	295	422	822	46	2,035	2,081
Publications	-	-	-	-	-	-	-	-	-
Other Program (SPACE), M&R	12,095	2,857	28,886	9,913	3,118	68,751	-	125,620	125,620
Dues And Subscription	-	-	-	-	-	-	-	-	-
Covid 19	-	-	-	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	\$ 1,872,367	\$ 1,081,423	\$ 1,066,097	\$ 667,914	\$ 624,316	\$ 1,604,393	\$ 56,010	\$ 6,918,510	\$ 6,974,520

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED JUNE 30, 2023

	<u>2023</u>
Cash Flows from Operation Activities:	
Change in Net Assets	\$ 67,182
Adjustments to Prior Years Net Assets	\$ 60,394
Depreciation and Amortization	\$ -
Decrease (Increase) in Assets:	
Changes in Grants Receivable	\$ 1,218,739
Changes Account Receivable	(2,255)
Increase (Decrease) in Liabilities:	
Changes in Accounts Payable and Accrued Expenses	33,468
Changes in Unrecouped Advances	(219,589)
Change in Chase Credit Line	(101,796)
Net cash (used in) / provided by operating activities	\$ <u>1,056,143</u>
Cash Flows from Investing Activities:	\$ <u>-</u>
Cash Flows from Financing Activities:	\$ <u>-</u>
Net change in Cash and Cash Equivalents	\$ 1,056,143
Cash and Cash Equivalents, Beginning of Year	15,834
Cash and Cash Equivalents, End of Year	\$ <u><u>1,071,977</u></u>

ALLAN S. JOSEPH, CPA
 THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS.

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2023**

Note 1: Organization and nature of activities.

Northern Manhattan Perinatal Partnership, Inc. (“NMPP”) 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.

Note 2: Summary of significant accounting policies.

Accounting policies. The accounting policies of NMPP conform to generally accepted accounting principles as applicable to not-for-profit organizations.

Basis of Accounting. All public support and revenue are available for unrestricted use unless specifically restricted by the donor. The financial statements of NMPP have been prepared on an accrual basis. In the statement of financial position, assets and liabilities are presented in order of liquidity or conversion to cash and their maturity resulting in the use of cash, respectively.

Financial Statement Presentation. The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“US GAAP”), which requires the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net Assets without donor restrictions: - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of NMPP.

Net Assets with donor restrictions – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of NMPP or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

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

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE ENDED JUNE 30, 2023

Note 2: **Summary of significant accounting policies (continued)**

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

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

Level 2: Inputs to the valuation methodology includes:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices are observable for assets or liabilities.
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, level 2 input must be observable for substantially the full term of the asset or liability.

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

Revenue recognition. Contributions are recorded as with or without donor restrictions when received depending on the existence and/or nature of the any donor restrictions. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are to be received. Amortization of the discount is included in the contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met.

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

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

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2023

Note 2:

Summary of significant accounting policies (continued)

Cash and Cash Equivalents. NMPP considers all liquid debt instruments purchased with an original maturity of three months or less to be cash and cash equivalents.

Concentration of Credit Risk. Financial instruments which potentially subject NMPP to concentration of credit risk consist primarily of cash and cash equivalents in excess of FDIC insurance limits. At various times during the year, NMPP may have cash deposits at financial institutions in excess of FDIC insurance limits. These financial institutions have strong credit ratings and management believes that the credit risk related to these accounts is minimal.

NMPP receives approximately 47% of its revenues from the DOE-DECE. NMPP's exposure to credit risk is affected by DOE-DECE and the federal government's ability and desire to continue funding these programs in the future.

Allowance for uncollectable accounts: Management has determined that no allowance for uncollectable accounts receivable from ACF Head Start Program or other government grants is necessary for the period ended June 30, 2023. Such an estimate is based on managements' assessment of the creditworthiness of its grantor, the aged basis of its receivables, as well as current economic conditions and historical information.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Measure of operations: In its statement of operations, NMPP includes in its definition of operations revenues and expenses that are an integral part of its programs and supporting activities. Income earned in excess of NMPP's aggregate authorized spending amount, and contributions to net assets with donor restrictions are recognized as nonoperating support, revenues.

Income Taxes. NMPP was incorporated in the State of New York and is exempt from Federal and state income taxes under Section 501 (c) (3) of the Internal Revenue Code and, therefore, had made no provision for income taxes in accompanying financial statements. In addition, NMPP has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income for the period ended June 30, 2023.

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2023**

Note 2:

Summary of significant accounting policies (continued)

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

Payroll and Fringe Benefits	Time and effort
Office Expenses	Time and effort
Professional Fees	Time and effort
Occupancy	Time and effort

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

Reclassification. Certain prior year balances have been reclassified to be consistent with the current year's financial statements presentation. The reclassifications have an effect on net assets or the operating results of prior years.

New accounting pronouncements: During the period ended June 30, 2023, NMPP, adopted Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. A summary of the changes is as follows.

Statement of Financial Position. The statement of financial position distinguishes between two new classes of net assets – those with donor-imposed restrictions and those without. This is a change from the previously required three classes of net assets – unrestricted, temporarily restricted and permanently restricted.

Notes to the Financial Statements. Enhanced quantitative and qualitative disclosures provide additional information useful in assessing liquidity and cash flows available to meet operating expenses for one year from the date of the statement of financial position. This change had no impact on the previously reported total change in net assets.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2023

Note 2: New accounting pronouncements(continued)

Not-for-Profit Accounting Standard for Grants and Contributions: On June 21, 2018, the Financial Accounting Standards Board (FASB) issued ASU 2018-08. This standard clarifies existing guidance on determining whether a transaction with a resource provider, e.g., the receipt of funds under a government grant or contract, is a contribution or an exchange transaction. The guidance requires all organizations to evaluate whether the resource provider is receiving commensurate value in transfer of assets transaction, and whether contributions are conditional or unconditional.

If commensurate value is received by the resource provider, the transaction would be accounted for as an exchange transaction by applying Topic 606, *revenue from Contract with Customers*, or other topics. The standard clarifies that a resource provider is not synonymous with the public. Indirect benefit received by the public as a result of the assets transferred is not equivalent to commensurate value received by the resource provider. If commensurate value is not received by the resource provider, i.e., the transaction is nonexchange, the recipient organization would record the transaction as a contribution under Topic 958 and determine whether the contribution is conditional or unconditional.

FASB expects that the new standard could result in more grants and contracts being accounted for as contributions (often conditional contributions) than under current generally accepted accounting principles. Because of this, it believes the clarifying guidance about whether a contribution is conditional or unconditional, which affects the timing of revenue recognition, is important. Both the recipient and resource provider would equally apply the guidance. The standard will be effective for reporting periods beginning on or after December 15, 2020. NMPP is evaluating the impact the standard will have on the financial statements.

Accounting for Leases.

In March 2023, FASB issued ASU 2023-01, Leases (Topic 842) – Common Control Arrangements, on common control arrangements and related party leases. The amendments in the update improve current GAAP by clarifying the accounting for leasehold improvements associated with common control leases, thereby reducing the diversity in practice. This is effective for fiscal years beginning after December 15, 2023 including interim periods within those fiscal years. Management is currently assessing the effect that this new standard would have on the Organization's financial statements.

The Organization adopted FASB ASU 2016-02 (as amended), Leases (Topic 842) which requires leases to measure the lease liability and corresponding right-of-use asset by discounting the remaining lease payments using the rate implicit in the lease, or if not known, an incremental borrowing rate.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2023

Note 2: New accounting pronouncements (continued)

Accounting for Leases (continued)

On November 11, 2021, the FAS issued 2021-09, Leases (Topic 842): Discount Rate for Lessees that are Not Public Business Entities. The ASU widens an existing policy election for private companies and not-for-profit entities (NFPs) to use a risk-free rate by underlying class of asset. A lessee that is not a public business entity is permitted to use a risk-free discount rate for the lease instead of its incremental borrowing rate, determined using a period comparable with that of the lease term, as an accounting policy election made by class of underlying asset.

The Organization elected to use the risk-free rate in determining the discount rate used to measure its right-of-use assets and lease liabilities.

ASC 842 also requires organizations to transition using a method. This means that cumulative-effect adjustment is made on the initial date of adoption for existing leases. Organizations may choose from two options for the initial date of application:

1. Effective method – apply the new standards as of effective date, where comparative periods are presented under ASC 840
2. Comparative method – apply the new standard as of the earliest comparative period presented.

The Organization transitioned using the effective method and will not reassess prior ASC 840 conclusions with respect to (i) whether an arrangement is or contains a lease, (ii) lease classification, and (iii) initial direct costs for leases that commence prior to the adoption date of the new standard.

The Organization elected the available practical expedients to account for our existing capital leases and operating leases as finance leases and operating leases, respectively.

The Organization also elected the practical expedient related to land easements, allowing us to carry forward our accounting treatment for land easements on existing agreements.

As a result of the adoption of the new accounting guidance, the Organization recognized on July 1, 2022, the following: (a) lease liabilities of \$1,607,007, which represents the present value of the remaining lease payments of \$1,607,007 discounted using the risk-free rate, and (b) right-of-use assets of \$1,607,007, which represents the lease liabilities.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2023

Note 2: **Summary of significant accounting policies (continued)**

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 are 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 days' 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 calendar year of five (5) vacation says. 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.

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 (2) days 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.

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2023**

Note 3

Cash and Cash Equivalents

\$1,071,977 represents Cash and Cash Equivalents for the period ended, June 30, 2023.

	BALANCE 2023
J. P MORGAN CHASE	
Northeast Market	
P.O. Box 260180	
Baton Rouge, LA 70826-0180	
Checking – Main xxx2405	\$ 945,551
Checking - Payroll xxx3165	16,006
Checking – Board xxx8320	4,607
Checking - Perinatal	811
Checking – Baby Steps xxx1965	1,563
Checking – CHW xxx7965	166
Checking – Child Care Fee	1,762
Checking – ACS Preventative xxx0065	77,364
Checking – Healthy Start xxx2397	9,753
Checking – CACFP xxx8365	12,594
Total Cash in Bank	\$ 1,070,177
 Petty Cash	
Petty Cash – ADM	\$ 500
Petty Cash – Head Start	300
Petty Cash – HFCH/HFNY Baby Steps	400
Petty Cash – MICHC	300
Petty Cash – Healthy Start	300
Total Petty Cash	\$ 1,800
 Total Cash and Cash Equivalents	 \$ 1,071,977

Bank Charges of \$774, are included in the expense category “Support and Other Costs”.

There were no checks outstanding for a period of six months or longer.

The Agency maintains its Cash in Bank at financial institutions, which limit their maximum FDIC insurance coverage to \$250,000. Should the financial institutions fail, the Agency will be at risk of losing amounts in excess of the respective FDIC coverage.

Note 4

\$ 3,574 represents account receivable for the period ended June 30, 2023.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2023

Note 5 **Grants Receivable**

\$ 1,761,689 represents funds receivable from funding sources for the period ended June 30, 2023.

<u>Grantor / Program</u>	<u>2023</u>
DOE Early Learn (PY 47)	\$ 1,210,397
HS Phase III	(417,589)
ACS enhancement	10,546
UPK – 155th	6,868
Baby Steps	317,865
NYP Impact	105,120
Universal Pre-K	27,073
NY Presbyterian (Ober Kotter)	36,037
ACS- UPK	182,486
General Fund	180
NYS Collaboration	240,535
Skate	42,171
Total Grants Receivable	\$ <u>1,761,689</u>

Note 6 **Property and Equipment**

\$-0- represents Property and Equipment net of Accumulated Depreciation at June 30, 2023.

Note 7 **Accounts Payable and Accrued Expenses**

\$ 620,679 represents Accounts Payable and Accrued Expenses for the period ended June 30, 2023.

Note 8 **Unrecouped Advances**

\$ 2,309,694 represents Unrecouped Advances for the period ended June 30, 2023:

<u>Grantor / Program</u>	<u>2023</u>
Merck	\$ 108,317
NYC-DOE	593,017
PY- 47	392,304
EDY	810,404
Maternal Infant Community Health Collaborative	177,377
NYP Impact	62,425
Baby Steps	100,621
Mother Cabrini	65,229
Total Unrecouped Advances	\$ <u>2,309,694</u>

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2023**

Note 9 **Due to NYC-ACS**

\$3,555,570 represents Due to Government Agencies for the period ended June 30, 2023.

Note 10 **Line of Credit**

The Agency has a Line of Credit with J.P. Morgan Chase, N.A., for \$150,000, at an interest rate of 4.00% per annum. At June 30, 2023 the outstanding balance is \$1,785.

The Line of Credit Expense (Interest Expense) for the period ended, June 30, 2023, is \$4,283.

Note 11 **Net Assets**

\$ (94,918) represents Net Assets (Loss) for the period ended June 30, 2023:

Net Assets, Beginning of Year	\$ (222,494)
Prior Period Adjustment	60,394
Net Assets, Restated	\$ (162,100)
Change in Net Assets (Loss)	67,182
Net Assets (Loss), end of Year	\$ (94,918)

Note 12 **Support and Revenues**

\$7,041,702 represents Support and Revenues for the period ended June 30, 2023:

Government Grants:

Department of Education Early Learn	\$ 1,056,704
Greater Harlem Healthy Start	1,138,576
General Fund	518,325
NYP Ober Kottler	178,586
Head Start YR 47	1,510,714
NYP Impact	578,648
NYS Collaboration	686,483
CACFP PY 47	128,413
Baby Steps	576,565
MCCAP	75,602
Maternal Intentions for Expansion Skate	323,597
Total Government Grants	6,772,213

Childcare Fees	179
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NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2023

Note 12 Support and Revenues (continued)

Contribution Baby Steps	\$	64,779
Contribution CFY 48		140,505
Total In-Kind	\$	<u>205,284</u>
Individual Contributions	\$	44,672
Miscellaneous Income		19,355
Total Other	\$	<u>64,027</u>
Total Support and Revenues	\$	<u>7,041,702</u>

Note 13

Lease Commitments.

The Organization has an agreement with North Presbyterian Church (USA) for space located at 525 ,529-531 West 155th Street, New York, NY for its Head Start program. The lease commenced on February 1, 2007, and expires on January 31, 2032. The Organization recognizes a right-of-use asset and a lease liability for operating leases based on the net present value of future minimum lease payments. Lease expense for the Organization's operating leases is recognized on a straight-line bases over the lease term, including renewals that are considered reasonably certain.

The following represents the lease activity for the year ended June 20, 2023

Operating lease cost:

Lease cost with terms greater than one year	\$	212,246
Short term lease cost		152,734
Variable lease expenses		-
	\$	<u>364,980</u>

Other information:

Cash paid for amounts included in the measurement of operating lease liability	\$	212,246
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Weighted Average

Ending operating lease liability	\$	1,607,007
Remaining term (in months)		103
Discount rate		3.02%

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2023

Note 13 **Lease Commitments (continued)**

The operating lease costs are included in the occupancy costs in the statement of functional expenses for the year ended June 30, 2023. The annual minimum lease payments under these noncancellable leases as of June 30, 2023, are as follows:

2024	\$	212,246
2025		212,246
2026		212,246
2027		212,246
2028		212,246
Thereafter		<u>760,547</u>
Total lease payments		1,821,777
Less: interest on lease liability		<u>(218,805)</u>
Operating lease liability		1,602,972
Less: current portion of operating lease liability		<u>(170,143)</u>
Noncurrent portion of operating lease liability	\$	<u><u>1,432,829</u></u>

Note 14 **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 various disallowed costs, if any, based upon the results of these audits.

Note 15 **Related Parties.** The agency has indicated to us that there were no transactions with persons who are related to individuals (Employees) involved in the program.

Note 16 **Subsequent Events.** Northern Manhattan Perinatal Partnership, Inc. evaluated events occurring after the date of the financial statements to consider whether the impact of such events needs to be reflected or disclosed in the financial statement. Such evaluation is performed through the date the financial statements are available for issuance, which is April 23, 2024. The organization concluded that that the following issue(s) warrant disclosure.

- North Presbyterian Church, landlord for NMPP’s Northern Manhattan Head Start, is seeking retroactive “CPI increases” of \$253,353, from 2011 to 2023. The claim is not supported by the lease and will be vigorously opposed.

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
SCHEDULE OF FEDERAL AWARDS
FOR THE PERIOD ENDED JUNE30, 2023**

Federal Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity and Identifying Number	Total Expenditures Federal Expenditures
U.S. Department of Health and Human Services			
Head Start	93.600	City of New York Department of Education 20131406975-EL	\$ 1,829,009
U.S. Department of Health and Human Services Health Resources and Service Administration	93.926	New York State Department of Health Healthy Start 6 H49MC00134-21-01	\$ 1,137,406
U.S. Department of Health and Human Services	93.778	New York State Department of Health Maternal Infant Community Health Collaborative C-37304GG	\$ 343,242
Total U.S. Department of Health and Human Services Cluster			<u>\$ 3,309,657</u>
Other Programs			
U.S. Department of Agriculture			
U.S. Department of Agriculture Food and Nutrition Service	10.558	New York State Department of Health New York State Department of Health Child and Adult care Food Program 4427	\$ 136,150
Total U.S. Department of Agriculture Cluster			<u>\$ 136,150</u>
Total Other Programs			<u>\$ 136,150</u>
Total Expenditures of Federal Awards			<u>\$ 3,445,807</u>

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE PERIOD ENDED JUNE 30, 2023

- NOTE 1:** **BASIS OF PRESENTATION:** The accompanying Schedules of Expenditures of Federal Awards includes the federal award activity of Northern Manhattan Perinatal Partnership, Inc. under programs of the Federal Government for the period ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Northern Manhattan Perinatal Partnership, Inc, it is not intended to and does not present the financial position, change in net assets, or cash flows for Northern Manhattan Perinatal Partnership, Inc.
- NOTE 2:** **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:** Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance; wherein certain types of expenditures are not allowable are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.
- NOTE 3:** **SUBRECIPIENTS:** No amounts were provided to sub-recipients.
- NOTE 4:** **INDIRECT COST RATE:** Northern Manhattan Perinatal Partnership, Inc. has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
EXIT CONFERENCE
FOR THE PERIOD ENDED JUNE 30, 2023**

EXIT CONFERENCE

At the conclusion of our Audit, an Exit Conference as held via zoom on April 23, 2024, in attendance were:

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

Ms. Jimmie Brown	- Board of Directors – Acting Chair
Ms. Gloria Thomas	- Board Member - Acting Treasurer
Mr. John Brown	- Board Member
Ms. Madeline Dorval-Moller	- Executive Director
Mr. Diomedes Carrasco	- Fiscal Director

ALLAN S. JOSEPH, CPA'S

Mr. Allan Joseph	- Proprietor
Mr. Clifton Hurst	- Audit Senior

RESULT OF CONFERENCE:

The audit report and schedules were discussed, and the Agency had no questions regarding the contents and therefore accepted the draft report as presented.

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*

To 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 the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Northern Manhattan Perinatal Partnership, Inc. (a nonprofit organization), which comprise the consolidated statement of financial position as of June 30, 2023, and the related consolidated statement of activities, and cash flows for the year then ended, and related notes to the financial statements, and have issued our report thereon dated, April 23, 2024.

Internal Control over Financial Reporting

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

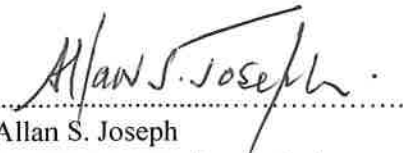
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Northern Manhattan Perinatal Partnership, Inc'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 NMPP's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Allan S. Joseph
Certified Public Accountants
5 Hanover Square, Suite 1902
New York, New York, 10004
April 23, 2024

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

To 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 NMPP's major federal programs for the year ended June 30, 2023. 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.

In our opinion, Northern Manhattan Perinatal Partnership, Inc. Complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023

Basis for Opinion on Each Major Federal Program

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

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

Management's Responsibility

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

Auditor's Responsibility

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

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risk of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding NMPP's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstance.
- obtain an understanding of NMPP's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of NMPP's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs. Our opinion on each major federal program is not modified with respect to these matters. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on NMPP's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. NMPP's response was not subjected to the other auditing procedures applied in the audit of compliance and. Accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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

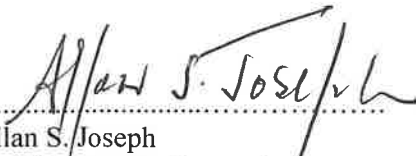
Our consideration of the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Northern Manhattan Perinatal Partnership, Inc. as of and for the year ended June 30, 2023, and have issued our report thereon dated, April 23, 2024, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the 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 the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Allan S. Joseph
Certified Public Accountants
5 Hanover Square, Suite 1902
New York, New York, 10004
April 23, 2024

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE PERIOD ENDED JUNE 30, 2023**

Section I: Summary of auditor's results

Financial Statements

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

Internal control over financial reporting:

- Material weakness (es) identified? ___ Yes, X No
- Significant Deficiency (ies) identified? ___ Yes, X None reported
- Noncompliance material to financial statements noted. ___ Yes, X No

Federal Awards

Internal control over major programs:

- Material weakness (es) identified? ___ Yes X No
- Significant Deficiency (ies) identified? ___ Yes X None reported

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

Any audit findings disclosed that are required to be Reported in accordance with 2 CFR 200.516 (a)? ___ Yes X No

IDENTIFICATION OF MAJOR PROGRAMS:

<u>CFDA number(s)</u>	<u>Name of federal program or cluster</u>
93.600	<i>U.S. Department of Health and Human Services Cluster</i>
93.926	Head Start
93.778	Healthy Start
	Maternal Infant Community Health Collaborative

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

Auditee qualified as a low risk Auditee? ___ Yes X No

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE PERIOD ENDED JUNE 30, 2023**

Section II – Financial statement findings

None

Section III – Federal awards and questioned costs

None

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE PERIOD ENDED JUNE 30, 2023**

Allan S. Joseph, Certified Public Accountants, performed the prior year's audit, and contained the following findings:

Financial statement findings

None

Federal awards findings and questioned costs

None

SUPPLEMENTAL SCHEDULES

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
 STATEMENT OF REVENUES AND EXPENDITURES
 DECE FUNDED - EARLY LEARN
 FOR THE YEAR ENDED JUNE 30, 2023

BUDGET CATEGORIES	DOE FUNDED											
	Budget	Early Learn								Variance	Questioned Cost	
	Early Learn	Child Care	Child Care UPK	FCCN	CDBG	Head Start	Head Start UPK	CTL	Total Early Learn (A)			
Revenue:												
Early Learn revenue	\$ 1,803,600	\$ -	\$ -	\$ -	\$ -	\$ 1,803,600	\$ -	\$ -	\$ -	\$ 1,803,600	\$ -	\$ -
Other revenue (disability, interest, etc.)	-	-	-	-	-	-	-	-	-	-	-	-
Teacher's incentive fund	-	-	-	-	-	-	-	-	-	-	-	-
HRA Voucher	-	-	-	-	-	-	-	-	-	-	-	-
CACFP	-	-	-	-	-	-	-	-	-	-	-	-
Parent Fees	-	-	-	-	-	-	-	-	-	-	-	-
In-kind contribution	-	-	-	-	-	-	-	-	-	-	-	-
Sponsor's contribution	-	-	-	-	-	-	-	-	-	-	-	-
Other funding source revenue ¹	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 1,803,600	\$ -	\$ -	\$ -	\$ -	\$ 1,803,600	\$ -	\$ -	\$ -	\$ 1,803,600	\$ -	\$ -
Expenditures												
Personnel cost												
Salaries	\$ 1,022,156	\$ -	\$ -	\$ -	\$ -	\$ 915,392	\$ -	\$ -	\$ -	\$ 915,392	\$ 106,764	\$ -
Salaries - COLA	-	-	-	-	-	-	-	-	-	-	-	-
Teacher's Incentive	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-
FICA	78,195	-	-	-	-	64,777	-	-	-	64,777	13,418	-
FICA - COLA	-	-	-	-	-	-	-	-	-	-	-	-
FICA - Teacher's Incentive	-	-	-	-	-	-	-	-	-	-	-	-
FICA - Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-
Workers compensation	30,665	-	-	-	-	8,557	-	-	-	8,557	22,108	-
Unemployment insurance	20,443	-	-	-	-	12,622	-	-	-	12,622	7,821	-
Pension	71,551	-	-	-	-	63,435	-	-	-	63,435	8,116	-
Welfare fund	-	-	-	-	-	-	-	-	-	-	-	-
Health Insurance	167,123	-	-	-	-	73,345	-	-	-	73,345	93,778	-
Substitutes	-	-	-	-	-	-	-	-	-	-	-	-
Total personnel cost	\$ 1,390,133	\$ -	\$ -	\$ -	\$ -	\$ 1,138,128	\$ -	\$ -	\$ -	\$ 1,138,128	\$ 252,005	\$ -
Facilities cost												
Rent	\$ 120,322	\$ -	\$ -	\$ -	\$ -	\$ 118,010	\$ -	\$ -	\$ -	\$ 118,010	\$ 2,312	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Water and sewer	-	-	-	-	-	-	-	-	-	-	-	-
Licensing and permits	2,177	-	-	-	-	1,480	-	-	-	1,480	697	-
Insurance	17,139	-	-	-	-	21,816	-	-	-	21,816	(4,677)	-
Custodial services	-	-	-	-	-	-	-	-	-	-	-	-
Alarm	2,030	-	-	-	-	1,414	-	-	-	1,414	616	-
Telecommunications	13,832	-	-	-	-	9,427	-	-	-	9,427	4,405	-
Utilities	20,126	-	-	-	-	16,927	-	-	-	16,927	3,199	-
Maintenance and repairs	17,347	-	-	-	-	39,550	-	-	-	39,550	(22,203)	-
Capital expenditures and renovations	-	-	-	-	-	-	-	-	-	-	-	-
Other facilities costs	-	-	-	-	-	-	-	-	-	-	-	-
Total facilities cost	\$ 192,973	\$ -	\$ -	\$ -	\$ -	\$ 208,624	\$ -	\$ -	\$ -	\$ 208,624	\$ (15,651)	\$ -
Family Child Care Stipend	-	-	-	-	-	-	-	-	-	-	-	-
Other than personnel services (OTPS)												
Supplies	\$ 64,277	\$ -	\$ -	\$ -	\$ -	\$ 65,332	\$ -	\$ -	\$ -	\$ 65,332	\$ (1,055)	\$ -
Equipment over \$5,000 - Head Start	-	-	-	-	-	32,775	-	-	-	32,775	(32,775)	-
Equipment over \$5,000 - Child Care	-	-	-	-	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	32	-	-	-	32	(32)	-
Advertising	1,701	-	-	-	-	1,366	-	-	-	1,366	335	-
Instructional Field Trips	8,504	-	-	-	-	924	-	-	-	924	7,580	-
Training/Staff Development	8,504	-	-	-	-	9,225	-	-	-	9,225	(721)	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Food - CACFP	-	-	-	-	-	125,420	-	-	-	125,420	(125,420)	-
Non-food related cost - CACFP	-	-	-	-	-	10,730	-	-	-	10,730	(10,730)	-
Audit	9,427	-	-	-	-	-	-	-	-	-	9,427	-
Parent Services	2,834	-	-	-	-	1,191	-	-	-	1,191	1,643	-
Consultant - programmatic	50,555	-	-	-	-	26,755	-	-	-	26,755	23,800	-
Consultant - administrative	68,196	-	-	-	-	57,631	-	-	-	57,631	10,565	-
Indirect cost - Head Start	-	-	-	-	-	-	-	-	-	-	-	-
Other OTPS	6,496	-	-	-	-	9,006	-	-	-	9,006	(2,510)	-
Total OTPS	\$ 220,494	\$ -	\$ -	\$ -	\$ -	\$ 340,387	\$ -	\$ -	\$ -	\$ 340,387	\$ (119,893)	\$ -
TOTAL EARLYLEARN COST	\$ 1,803,600	\$ -	\$ -	\$ -	\$ -	\$ 1,687,139	\$ -	\$ -	\$ -	\$ 1,687,139	\$ 116,461	\$ -
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,461	\$ -	\$ -	\$ -	\$ 116,461	\$ (116,461)	\$ -

See accompanying notes to financial statements.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
 STATEMENT OF REVENUES AND EXPENDITURES
 DECE FUNDED - OTHER THAN EARLY LEARN
 FOR THE YEAR ENDED JUNE 30, 2023

BUDGET CATEGORIES	Other Than Early Learn					[A+B] Total DECE Funded (C)
	DECE CC UPK Enhancement	DECE HS UPK Enhancement	Health & Safety	Other Funding use for Early Learn	Total Other Than Early Learn (B)	
Revenue:						
Early Learn revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,803,600
Other revenue (disability, interest, etc.)	-	-	-	-	-	-
Teacher's incentive fund	-	-	-	-	-	-
HRA Voucher	-	-	-	-	-	-
CACFP	-	-	-	-	-	-
Parent Fees	-	-	-	-	-	-
In-kind contribution	-	-	-	-	-	-
Sponsor's contribution	-	-	-	-	-	-
Other funding source revenue ¹	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,803,600
Expenditures						
Personnel cost						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 915,392
Salaries - COLA	-	-	-	-	-	-
Teacher's Incentive	-	-	-	-	-	-
Accrued Vacation	-	-	-	-	-	-
FICA	-	-	-	-	-	64,777.00
FICA - COLA	-	-	-	-	-	-
FICA - Teacher's Incentive	-	-	-	-	-	-
FICA - Accrued Vacation	-	-	-	-	-	-
Workers compensation	-	-	-	-	-	8,557.00
Unemployment insurance	-	-	-	-	-	12,622.00
Pension	-	-	-	-	-	63,435.00
Welfare fund	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	73,345.00
Substitutes	-	-	-	-	-	-
Total personnel cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,138,128
Facilities cost						
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,010
Property Taxes	-	-	-	-	-	-
Water and sewer	-	-	-	-	-	-
Licensing and permits	-	-	-	-	-	1,480.00
Insurance	-	-	-	-	-	21,816.00
Custodial services	-	-	-	-	-	-
Alarm	-	-	-	-	-	1,414.00
Telecommunications	-	-	-	-	-	9,427.00
Utilities	-	-	-	-	-	16,927.00
Maintenance and repairs	-	-	-	-	-	39,550.00
Capital expenditures and renovations	-	-	-	-	-	-
Other facilities costs	-	-	-	-	-	-
Total facilities cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208,624.0
Family Child Care Stipend	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other than personnel services (OTPS)						
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,332
Equipment over \$5,000 - Head Start	-	-	-	-	-	32,775.00
Equipment over \$5,000 - Child Care	-	-	-	-	-	-
Postage	-	-	-	-	-	32.00
Advertising	-	-	-	-	-	1,366.00
Instructional Field Trips	-	-	-	-	-	924.00
Training/Staff Development	-	-	-	-	-	9,225.00
Transportation	-	-	-	-	-	-
Food - CACFP	-	-	-	-	-	125,420.00
Non-food related cost - CACFP	-	-	-	-	-	10,730.00
Audit	-	-	-	-	-	-
Parent Services	-	-	-	-	-	1,191.00
Consultant - programmatic	-	-	-	-	-	26,755.00
Consultant - administrative	-	-	-	-	-	57,631.00
Indirect cost - Head Start	-	-	-	-	-	-
Other OTPS	-	-	-	-	-	9,006.00
Total OTPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,387
TOTAL EARLYLEARN COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,687,139
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,461

See accompanying notes to financial statements.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
STATEMENT OF REVENUES AND EXPENDITURES
CCBG Funded - DECE
For the year ended June 30, 2023

BUDGET CATEGORIES	Budget	CCBG Funded				
	CCBG	Child Care	FCCN	Total CCBG	Variance	Questioned Cost
Revenue:						
DECE revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenue (disability, interest, etc.)	-	-	-	-	-	-
Parent Fees	-	-	-	-	-	-
Other funding source revenue PLEASE DESCRIBE	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
Personnel cost						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries - COLA	-	-	-	-	-	-
Accrued Vacation	-	-	-	-	-	-
FICA	-	-	-	-	-	-
FICA - COLA	-	-	-	-	-	-
FICA - Accrued Vacation	-	-	-	-	-	-
Workers compensation	-	-	-	-	-	-
Unemployment insurance	-	-	-	-	-	-
Pension	-	-	-	-	-	-
Welfare fund	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Substitutes	-	-	-	-	-	-
Total personnel cost	-	-	-	-	-	-
Facilities cost						
Rent	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-
Water and sewer	-	-	-	-	-	-
Licensing and permits	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Custodial services	-	-	-	-	-	-
Alarm	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-
Capital expenditures and renovations	-	-	-	-	-	-
Other facilities costs	-	-	-	-	-	-
Total facilities cost	-	-	-	-	-	-
Family Child Care Stipend	-	-	-	-	-	-
Other than personnel services (OTPS)						
Supplies	-	-	-	-	-	-
Equipment over \$5,000 - Child Care	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Instructional Field Trips	-	-	-	-	-	-
Training/Staff Development	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Audit	-	-	-	-	-	-
Parent Services	-	-	-	-	-	-
Consultant - programmatic	-	-	-	-	-	-
Consultant - administrative	-	-	-	-	-	-
Other OTPS	-	-	-	-	-	-
Total OTPS	-	-	-	-	-	-
TOTAL DECE CCBG EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

Northern Manhattan Perinatal Partnership, Inc.
Schedule of Quantitative Program Results
CCBG Funded - DECE
For the year ended June 30, 2023

SCHEDULE 1Cii

ENROLLMENT

1	Contracted slots per site	
	a) Head Start	74
	b)	-
	c)	-
	d)	-
	Total	<u>74</u>
2	Number of classrooms per site	
	a) Head Start	5
	b)	-
	c)	-
	d)	-
	Total	<u>5</u>
3	Number of children enrolled by site	
	a) Head Start	74
	b)	-
	c)	-
	d)	-
	Total	<u>74</u>
4	Number of children in attendance by site	
	a) Head Start	66
	b)	-
	c)	-
	d)	-
	Total	<u>66</u>
5	The average attendance for contract by site (#4 divided by #3)	
	a) Head Start	89%
	b)	
	c)	
	d)	
	Total Average	<u>89%</u>

COST

1	Total expense for the contract. (Total EL expense in Schedule 1-A)	\$ 1,687,139
2	Total expense by site	
	a) Head Start	\$ 1,646,864
	b)	-
	c)	-
	d)	-
	Total	<u>\$ 1,646,864</u>
3	Average cost slots (Total expenses/Total attendance by sites)	24,952
4	Average cost per site/Total cost per site/Attendance by site)	
	a) Head Start	\$ 24,952
	b)	
	c)	
	d)	
	Total	<u>\$ 24,952</u>

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC
SCHEDULE OF ACCRUED VACATION
CCBG Funded - DECE
FOR THE YEAR ENDED JUNE 30, 2023

SCHEDULE 1Ciii

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

<u>Payroll Date</u>	<u>Employee # or position</u>	<u>Accrued Vacation</u>	<u>FICA - Accrued Vacation</u>	<u>Total as at 6/30/2023</u>
		\$ -	\$ -	\$ -
		-	-	-
		-	-	-

Total Accrued Vacation and FICA - Accrued Vacation \$ -

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

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC
STATEMENT OF REVENUES AND EXPENDITURES
Non DOE Funded
For the year ended June 30, 2023

BUDGET CATEGORIES	NOT DOE FUNDED				
	Actual				
	CACFP	Cash Contribution (Head Start)	In-kind Contribution (Head Start)	Sponsor's Contribution (Other than Head Start)	Other Funding Source
Revenue:					
DECE revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenue (disability, interest, etc.)	-	-	-	-	-
HRA Voucher	-	-	-	-	-
CACFP	128,413.00	-	-	-	-
Parent Fees	-	-	-	-	-
In-kind contribution	-	-	140,505.00	-	-
Sponsor's contribution	-	-	-	-	-
Other funding source revenue ¹	-	-	-	-	-
Total Revenue	\$128,413.00	\$ -	\$ 140,505.00	\$ -	\$ -
Expenditures					
Personnel cost					
Salaries	\$ -	\$ -	\$ 95,287.00	\$ -	\$ -
Salaries - COLA	-	-	-	-	-
Accrued Vacation	-	-	-	-	-
FICA	-	-	7,289.00	-	-
FICA - COLA	-	-	-	-	-
FICA - Accrued Vacation	-	-	-	-	-
Workers compensation	-	-	2,859.00	-	-
Unemployment insurance	-	-	1,906.00	-	-
Pension	-	-	6,670.00	-	-
Welfare fund	-	-	-	-	-
Health Insurance	-	-	17,485.00	-	-
Substitutes	-	-	-	-	-
Total personnel cost	-	-	131,496.00	-	-
Facilities cost					
Rent	-	-	-	-	-
Property Taxes	-	-	-	-	-
Water and sewer	-	-	-	-	-
Licensing and permits	-	-	-	-	-
Insurance	-	-	-	-	-
Custodial services	-	-	-	-	-
Alarm	-	-	-	-	-
Telecommunications	-	-	-	-	-
Utilities	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-
Capital expenditures and renovations	-	-	-	-	-
Other facilities costs	-	-	-	-	-
Total facilities cost	-	-	-	-	-
Family Child Care Stipend					
Other than personnel services (OTPS)					
Supplies	-	-	8,769.00	-	-
Equipment over \$5,000 - Head Start	-	-	-	-	-
Equipment over \$5,000 - Child Care	-	-	-	-	-
Postage	-	-	-	-	-
Advertising	-	-	-	-	-
Instructional Field Trips	-	-	-	-	-
Training/Staff Development	-	-	-	-	-
Transportation	-	-	-	-	-
Food - CACFP	125,420.00	-	-	-	-
Non-food related cost - CACFP	10,730.00	-	-	-	-
Audit	-	-	-	-	-
Parent Services	-	-	-	-	-
Consultant - programmatic	-	-	240.00	-	-
Consultant - administrative	-	-	-	-	-
Indirect cost - Head Start	-	-	-	-	-
Other OTPS	-	-	-	-	-
Total OTPS	136,150.00	-	9,009.00	-	-
TOTAL DECE COST	\$136,150.00	\$ -	\$ 140,505.00	\$ -	\$ -
Excess (deficiency) of revenue over (under) expenditures	\$ (7,737.00)	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

SCHEDULE 2

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC
 STATEMENT OF HEAD START EXPENSES BY PROGRAM YEAR
 FOR THE YEAR ENDED 30, 2023

<u>Category</u>	<u>Program Year 04</u> <u>7/1/22-12/31/22</u>	<u>Program Year 05</u> <u>1/1/23-6/30/23</u>	<u>Total Head Start Expenses</u>
Personnel and fringe cost			
Salaries	\$ 441,129	\$ 466,763	\$ 907,892
FICA	31,050	33,727	64,777
Unemployment insurance	4,674	7,948	12,622
Pension	36,279	27,156	63,435
Welfare fund	-	-	-
Health insurance	41,463	31,882	73,345
Worker's compensation	8,557	-	8,557
Substitute staff	-	-	-
Total personnel and fringe cost	<u>\$ 563,152</u>	<u>\$ 567,476</u>	<u>\$ 1,130,628</u>
Facilities cost			
Rent (Delegate Agency Administered Costs)	\$ 56,987.00	\$ 61,022.00	\$ 118,009.00
Property taxes	-	-	-
Water/sewer	-	-	-
Utilities (Delegate Agency Administered Costs)	5,159	11,769	16,928
Insurance	21,816	-	21,816
Telecommunications	4,037	5,391	9,428
Maintenance and repairs	19,004	20,546	39,550
Other facilities cost	1,480	-	1,480
Total facilities cost	<u>\$ 108,483</u>	<u>\$ 98,728</u>	<u>\$ 207,211</u>
Other than personnel services (OTPS)			
Supplies	\$ 38,819	\$ 26,512	\$ 65,331
Equipment over \$5,000	-	-	-
Training	3,879	5,346	9,225
Parent services/family involvement	287	903	1,190
Programmatic consultants	12,336	14,419	26,755
Administrative consultants	23,842	35,203	59,045
Transportation	536	389	925
Audit	-	-	-
Food (not funded by CACFP)	-	-	-
Other OTPS	4,311	6,093	10,404
Total OTPS	<u>\$ 84,010</u>	<u>\$ 88,865</u>	<u>\$ 172,875</u>
Indirect cost	-	-	-
Total Expenses	\$ 755,645	\$ 755,069	\$ 1,510,714
Health and Safety	-	-	-
Less: Program Income	-	-	-
Total Head Start Funded Expenses	<u>\$ 755,645</u>	<u>\$ 755,069</u>	<u>\$ 1,510,714</u>
Non-Federal Share (NFS) Expenses			
Head Start UPK	\$ -	\$ -	\$ -
DOE HS UPK Enhancement	-	-	-
Cash Contributions - Head Start	-	-	-
In-kind Contributions - Head Start	67,270	72,835	140,105
Total NFS Expenses	<u>\$ 67,270</u>	<u>\$ 72,835</u>	<u>\$ 140,105</u>
Total Head Start Program Expenses	<u>\$ 822,915</u>	<u>\$ 827,904</u>	<u>\$ 1,650,819</u>
NFS Program Percentage	8.2%	8.8%	8.5%
Administrative Expenses			
Personnel and fringe cost	\$ 103,486	\$ 73,565	\$ 177,051
Facilities cost	-	-	-
OTPS	-	-	-
Indirect cost	-	-	-
NFS expenses	-	-	-
Total Administrative Expenses	<u>\$ 103,486</u>	<u>\$ 73,565</u>	<u>\$ 177,051</u>
Total Head Start Program Expenses	<u>\$ 822,915</u>	<u>\$ 827,904</u>	<u>\$ 1,650,819</u>
Administrative Expense Percentage	12.6%	8.9%	10.7%
Special Reporting:			
CACFP Funded Expenses	\$ 64,647	\$ 71,503	\$ 136,150

SCHEDULE 2A

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC
 STATEMENT OF EARLY HEAD START EXPENSES BY PROGRAM YEAR
 For the year ended June 30, 2023

Category	Program Year		Total Early Head Start Expenses
	04 7/1/22- 12/31/22	05 1/1/23-6/30/23	
Personnel and fringe cost			
Salaries	\$ -	\$ -	\$ -
FICA	-	-	-
Unemployment insurance	-	-	-
Pension	-	-	-
Welfare fund	-	-	-
Health insurance	-	-	-
Worker's compensation	-	-	-
Substitute staff	-	-	-
Total personnel and fringe cost	-	-	-
Facilities cost			
Rent (Delegate Agency Administered Costs)	-	-	-
Property taxes	-	-	-
Water/sewer	-	-	-
Utilities (Delegate Agency Administered Costs)	-	-	-
Insurance	-	-	-
Telecommunications	-	-	-
Maintenance and repairs	-	-	-
Other facilities cost	-	-	-
Total facilities cost	-	-	-
Other than personnel services (OTPS)			
Supplies	-	-	-
Equipment over \$5,000	-	-	-
Training	-	-	-
Parent services/family involvement	-	-	-
Programmatic consultants	-	-	-
Administrative consultants	-	-	-
Transportation	-	-	-
Audit	-	-	-
Food (not funded by CACFP)	-	-	-
Other OTPS	-	-	-
Total OTPS	-	-	-
Indirect cost	-	-	-
Total Expenses	\$ -	\$ -	\$ -
Health and Safety	-	-	-
Less: Program Income	-	-	-
Total Early Head Start Funded Expenses	\$ -	\$ -	\$ -
Non-Federal Share (NFS) Expenses			
Cash Contributions - Early Head Start	\$ -	\$ -	\$ -
In-kind Contributions - Early Head Start	-	-	-
Total NFS Expenses	\$ -	\$ -	\$ -
Total Early Head Start Program Expenses	\$ -	\$ -	\$ -
NFS Program Percentage	0.0%	0.0%	0.0%
Administrative Expenses			
Personnel and fringe cost	\$ -	\$ -	\$ -
Facilities cost	-	-	-
OTPS	-	-	-
Indirect cost	-	-	-
NFS expenses	-	-	-
Total Administrative Expenses	-	-	-
Total Early Head Start Program Expenses	-	-	-
Administrative Expense Percentage	0.0%	0.0%	0.0%
Special Reporting:			
CACFP Funded Expenses	\$ -	\$ -	\$ -

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
STATEMENT OF NON-FEDERAL SHARE EXPENSES BY PROGRAM YEAR - HEAD START
FOR THE YEAR ENDED JUNE 30, 2023

Category	HS UPK			DOE HS UPK Enhancement			Cash Contributions - Head Start			In-kind Contributions - Head Start			Total
	Program Year 04 7/1/22-6/30/23	Program Year 05 7/1/23-6/30/23	Total	Program Year 04 7/1/22-12/31/22	Program Year 05 1/1/23-6/30/23	Total	Program Year 04 7/1/23-12/31/23	Program Year 05 1/1/24-6/30/23	Total	Program Year 04 7/1/23-12/31/23	Program Year 05 1/1/24-6/30/23	Total	
Personnel and fringe cost													
Salaries	306,668	285,019	591,687							15,318	137,687	153,005	
FICA	20,232	21,524	41,756							1,172	10,833	11,995	
Unemployment insurance	1,616	2,560	4,176							306	2,754	3,060	
Professional fees	28,636	20,486	49,122							1,072	9,638	10,710	
Workers' compensation	34,746	23,957	58,703							2,811	25,266	28,077	
Health insurance	10,826	10,826	21,652							460	4,131	4,591	
Substitute staff													
Total personnel and fringe cost	413,444	358,546	771,990							21,139	190,009	211,148	
Facilities cost													
Rent (Delegate Agency/ Administrative Costs)	49,136	45,101	94,237										
Property taxes													
Water/sewer	4,528	8,878	13,406										
Utilities (Delegate Agency/ Administrative Costs)	8,416	4,254	12,670										
Insurance	3,445	4,254	7,699										
Telecommunications	15,496	15,598	31,094										
Maintenance and repairs	1,600		1,600										
Other facilities cost	82,621	73,831	156,452										
Total facilities cost	156,636	156,636	313,272										
Other than personnel services (OTPS)													
Supplies	30,887	20,051	50,938										
Equipment over \$5,000	2,677	3,588	6,265										
Printing	217	681	898										
Professional fees/independent	9,710	11,104	20,814										
Programmatic consultants	20,684	20,597	41,281										
Administrative consultants	3	20	23										
Transportation													
Audit													
Food (not funded by CACFP)	4,298	3,746	8,044										
Other OTPS	68,476	59,787	128,263										
Total OTPS	107,181	97,583	204,764										
Indirect cost													
Total Expenses	564,541	492,164	1,056,705							22,399	192,149	214,548	
Breakdown by funding source:													
State													
CDC													
Private/Third-Party													
Delegate Agency													
Total													

Current Year Purchases (with total acquisition cost per unit of at least \$5,000 or above and purchased between 7/1/22 to 6/30/23):

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

Grand Total \$ -

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

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

Grand Total \$ -

Note:

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

GP - item which is Federally-owned property

ACQ - item acquired with awards funds

SCHEDULE 5

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
SCHEDULE OF DUE TO OR DUE FROM DOE
FOR THE YEAR ENDED JUNE 30, 2023**

Due To or Due From DECE at 6/30/2023	\$	(41,198)
Cash received/advances from DECE		1,861,431
Plus other funds collected:		
Parent Fees		-
Other revenue (disability, interest, etc.)		-
Total funds available	\$	1,820,233
Less claimable expenditures:		
Expenditures	\$	(1,687,139)
Less: Accrued Vacation		-
Less: FICA - Accrued Vacation		-
Less: Questioned Costs		-
	\$	(1,687,139)
Due To or Due From DECE at 6/30/2023	\$	133,094

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

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC
 SCHEDULE OF ACCRUED VACATION
 FOR THE YEAR ENDED JUNE 30, 2023

SCHEDULE 6

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

<u>Payroll Date</u>	<u>Employee # or position</u>	<u>Accrued Vacation</u>	<u>FICA - Accrued Vacation</u>	<u>Total as at 6/30/2023</u>
		\$ -	\$ -	\$ -
		-	-	-
		-	-	-

Total Accrued Vacation and FICA - Accrued Vacation \$ -

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

**NOTHERN MANHATTAN PERINATAL PARTNERSH
 SCHEDULE OF PAY PARITY
 FOR THE YEAR ENDED JUNE 30, 2023**

SCHEDULE 7

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

NORTHERN MANHATTAN PERINATAL PARTNERSHIP
 SCHEDULE OF COVID Expense
 FOR THE YEAR ENDED JUNE 30, 2023

SCHEDULE 8

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

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