

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
AUDIT REPORT
FOR THE SIX (6) MONTH PERIOD JANUARY 1, 2022, TO JUNE 30, 2022

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

**FINANCIAL STATEMENTS
FOR THE SIX (6) MONTHS PERIOD ENDED JUNE 30, 2022**

BUDGET PERIOD: JANUARY 1, 2022, TO JUNE 30, 2022

AUDIT PERIOD: - JANUARY 1, 2022, TO JUNE 30, 2022

STARTING DATE OF AUDIT: OCTOBER 17, 2022

ENDING DATE OF AUDIT: AUGUST 2, 2023

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

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

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Independent Auditor's Report

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

Report on the Audit of the Financial Statements***Opinion***

We have audited the accompanying financial statements of Northern Manhattan Perinatal Partnership, Inc., (“NMPP”) (a nonprofit organization) which comprises the statement of financial position as for the six (6) months period ended June 30, 2022, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position NMPP as for the six (6) months period ended June30,2022, and the changes in its net assets and its cash flows and functional expenses for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (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 NMPP 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 audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt NMPP's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 judgement made by a reasonable user based on the financial statements.

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

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

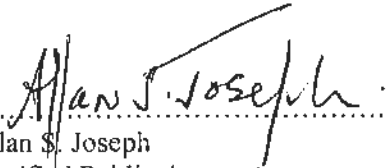
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal regulations Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards] is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and related 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 or to the consolidated financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards 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 August 2, 2023, 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 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 Standards* 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
August 2, 2023

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
STATEMENT OF FINANCIAL POSITION
FOR THE SIX (6) MONTH PERIOD ENDED JUNE 30, 2022

ASSETS

		<u>2022</u>
CURRENT ASSETS		
Cash and Cash Equivalents (Note 3)	\$	15,834
Account Receivable (Note 4)		1,319
Grants Receivable (Note 5)		2,980,428
Due to/ from NMPP		3,555,570
 Total Current Assets	 \$	 <u><u>6,553,151</u></u>
 Property and Equipment - Net (Note 6)		 -
 TOTAL ASSETS	 \$	 <u><u>6,553,151</u></u>

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts Payable and Accrued Expenses (Note 7)	\$	587,211
Unrecouped Advances (Note 8)		2,529,283
Due to NYC - ACS (Note 9)		3,555,570
Chase Credit line (Note 10)		103,581
 TOTAL LIABILITIES	 \$	 <u><u>6,775,645</u></u>
 Net Assets (Note 11)		 (222,494)
 TOTAL LIABILITIES AND NET ASSETS	 \$	 <u><u>6,553,151</u></u>

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 SIX (6) MONTH PERIOD ENDED JUNE30, 2022

	UNRESTRICTED	TEMPORARILY RESTRICTED	2022
<u>SUPPORT AND REVENUES</u>			
Grants and Contract Services:			
Government	\$ -	\$ 2,915,467	\$ 2,915,467
Other	-	1,583	1,583
Contributions:			
In-Kind	72,306		72,306
Other	12,858		12,858
	85,164	2,917,050	3,002,214
Net Assets released from restrictions	2,917,050	(2,917,050)	-
TOTAL REVENUE	\$ 3,002,214	\$ -	\$ 3,002,214
<u>EXPENSES:</u>			
Program Services:			
Northern Manhattan (EL)	\$ 567,582	\$ -	\$ 567,582
Northern Manhattan DOE UPK	883,106		883,106
Greater Harlem Healthy Start (HS)	466,767	-	466,767
Maternal Infant Community Health Collaborative (MICHC)	309,461	-	309,461
Healthy Families Central Harlem for Healthy Families of NY (Baby Steps)	273,308	-	273,308
Other Programs	481,721	-	481,721
Total Program Services	\$ 2,981,945	\$ -	\$ 2,981,945
Management and General	18,939	-	18,939
TOTAL EXPENSES	\$ 3,000,884	\$ -	\$ 3,000,884
Changes in Net Assets (before Non-operating Revenues)	\$ 1,330	\$ -	\$ 1,330
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	\$ 1,330	\$ -	\$ 1,330
Net Assets, Beginning of Year	(380,537)	-	(380,537)
Prior Period Adjustments	156,713	-	156,713
NET ASSETS, END OF YEAR	\$ (222,494)	\$ -	\$ (222,494)

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE SIX MONTH PERIOD ENDED JUNE 30, 2022**

PROGRAM NAME	PROGRAM SERVICES							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	TOTAL	GENERAL & ADMINISTRATIVE	2022
Salaries	\$ 243,205	\$ 497,679	309,048	\$ 180,868	\$ 162,483	\$ 235,427	\$ 1,628,710	\$ -	\$ 1,628,710
Salaries In-Kind	-	-	-	-	-	-	-	-	-
Payroll Taxes and Fringe Benefits	25,010	51,179	31,781	18,599	16,709	24,210	\$ 167,488	-	167,488
Payroll Taxes and Fringe Benefits In-Kind	58,355	119,413	74,153	43,397	38,986	56,489	390,793	-	390,793
Rent	24,733	81,390	27,611	19,353	18,160	43,993	215,240	3,068	218,308
Rent In-Kind	-	-	-	-	-	-	-	-	-
Contracts & Consultants	11,998	23,322	-	15,964	8,840	24,100	84,224	11,271	95,495
Contracts & Consultants In-Kind	-	-	-	-	-	-	-	-	-
Client Incentives	-	-	-	-	-	-	-	-	-
Supplies	4,940	9,537	2,775	2,583	5,187	2,520	27,542	490	28,032
Supplies In-Kind	7,017	9,052	-	-	-	-	16,069	-	16,069
Food and Non Food Supplies	72,367	-	-	-	-	-	72,367	-	72,367
Equipment Repair and Maintenance	18,784	59,324	1,404	2,377	1,579	39,483	122,951	-	122,951
Telephone	1,904	8,610	7,214	5,808	4,984	4,642	33,162	802	33,964
Travel and Transportation	29	27	588	652	762	-	2,058	133	2,191
Professional Fees	-	-	-	-	-	50	50	-	50
Insurance	-	-	3,131	6,000	-	17,142	26,273	-	26,273
Printing	-	-	2,496	1,568	3,274	2,602	9,940	-	9,940
Utilities	7,292	16,719	-	-	-	-	24,011	-	24,011
Interest Expense	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	3,135	3,135
Payroll Processing Fee	1,774	3,856	1,568	1,085	1,151	1,433	10,867	-	10,867
Staff Training	1,219	2,215	865	4,190	500	846	9,835	-	9,835
Temporary Services	-	-	-	-	-	500	500	-	500
Recruitment	286	264	382	1,017	247	2,683	4,879	-	4,879
Postage	19	22	362	277	258	478	1,416	40	1,456
Publications	-	-	-	-	-	-	-	-	-
Other Program (SPACE), M&R	88,650	497	3,389	5,723	10,188	19,805	128,252	-	128,252
Dues And Subscription	-	-	-	-	-	5,318	5,318	-	5,318
Covid 19	-	-	-	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	\$ 567,582	\$ 883,106	\$ 466,767	\$ 309,461	\$ 273,308	\$ 481,721	\$ 2,981,945	\$ 18,939	\$ 3,000,884

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

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
STATEMENT OF CASH FLOWS
FOR THE SIX (6) MONTH PERIOD ENDED JUNE 30,2022

2022

Cash Flows from Operation Activities:

Change in Net Assets	\$	1,330
Adjustments to Prior Years Net Assets	\$	156,713
Depreciation and Amortization	\$	3,135

Decrease (Increase) in Assets:

Changes in Grants Receivable	\$	(1,426,109)
Changes Account Receivable		(1,319)
Changes Due to Head Start		(3,555,570)

Increase (Decrease) in Liabilities:

Changes in Accounts Payable and Accrued Expenses		(805,149)
Changes in Unrecouped Advances		1,012,030
Changes in Due to NYC - ACS		3,555,570

Net cash (used in) / provided by operating activities	\$	<u>(1,059,369)</u>
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Cash Flows from Investing Activities:	\$	<u>-</u>
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Cash Flows from Financing Activities:	\$	<u>-</u>
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Net change in Cash and Cash Equivalents	\$	(1,059,369)
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Cash and Cash Equivalents, Beginning of Year		1,075,203
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Cash and Cash Equivalents, End of Year	\$	<u><u>15,834</u></u>
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NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE SIX (6) MONTHS PERIOD ENDED JUNE 30, 2022

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 SIX (6) MONTHS PERIOD ENDED JUNE 30, 2022

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 SIX (6) MONTHS PERIOD ENDED JUNE 30, 2022

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 six (6) month period ended June 30, 2022. 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 six (6) months period ended June 30, 2022.

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE SIX (6) MONTHS PERIOD ENDED JUNE 30, 2022**

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 six (6) months period ended June 30, 2022, 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 SIX (6) MONTHS PERIOD ENDED JUNE 30, 2022

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. FASB amended its standard related to the accounting for leases. Under the new standard, lessees will not be required to recognize substantially all leases on the balance sheet as both a right-or-use asset and a liability. The standard has two types of leases for income statement recognition purposes: operating leases and finance leases. Operating leases will result in the recognition of a single lease expense on a straight-line basis over the lease term similar to the treatment for operating lease under existing standards. A finance lease will result in an accelerated expense similar to the accounting for capital leases under existing standards. The determination of lease classification as operating, or finance will be made in a manner similar to existing standards. The new standard also contains amended guidance regarding the identification of embedded leases in service contracts and the identification of lease and non-lease components in an arrangement. The new standard is effective for annual periods.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE SIX (6) MONTHS PERIOD ENDED JUNE 30, 2022

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 SIX (6) MONTHS PERIOD ENDED JUNE 30, 2022

Note 3 **Cash and Cash Equivalents**

\$15,834 represents Cash and Cash Equivalents for the six (6) months period ended, June 30, 2022.

	BALANCE
	2022
J. P MORGAN CHASE	
Northeast Market	
P.O. Box 260180	
Baton Rouge, LA 70826-0180	
Checking – Main xxx2405	\$ -
Checking - Payroll xxx3165	1,830
Checking – Board xxx8320	1,287
Checking - Perinatal	273
Checking – Baby Steps xxx1965	1,916
Checking – CHW xxx7965	2,558
Checking – Child Care Fee	1,583
Checking – ACS Preventative xxx0065	2,846
Checking – Healthy Start xxx2397	1,441
Checking – CACFP xxx8365	-
Total Cash in Bank	\$ 13,734
 Petty Cash	
Petty Cash – ADM	\$ 500
Petty Cash – Head Start	300
Petty Cash – HFCH/HFNY Baby Steps	400
Petty Cash – MICHC	300
Petty Cash – IMRI	300
Petty Cash – Healthy Start	300
Total Petty Cash	\$ 2,100
 Total Cash and Cash Equivalents	 \$ 15,834

Bank Charges of \$2,564 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 \$ 1,319 represents account receivable for the six (6) months period ended June 30, 2022

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE SIX (6) MONTHS PERIOD ENDED JUNE 30, 2022

Note 5 **Grants Receivable**

\$ 2,980,428 represents funds receivable from funding sources for the six (6) months, period ended June 30, 2022

<u>Grantor / Program</u>	<u>2021</u>
DOE Early Learn (PY 47)	\$ 751,073
MCCAP	6,307
ACS enhancement	10,546
UPK – 15th	6,868
Baby Steps	143,865
NYP Impact	152,189
Universal Pre-K	27,073
NY Presbyterian (Ober Kotter)	58,788
ACS- UPK	1,412,514
General Fund	157,319
NYS Collaboration	220,753
Skate	33,133
Total Grants Receivable	\$ <u>2,980,428</u>

Note 6 **Property and Equipment**

\$-0- represents Property and Equipment net of Accumulated Depreciation at June 30, 2022.

Note 7 **Accounts Payable and Accrued Expenses**

\$ 587,211 represents Accounts Payable and Accrued Expenses for the six (6) months period ended June 30, 2022

Note 8 **Unrecouped Advances**

\$ 2,529,283 represents Unrecouped Advances for the six (6) months period ended June30, 2022:

<u>Grantor / Program</u>	<u>2022</u>
Merck	\$ 108,317
NYC-DOE	1,228,819
PY- 47	95,600
Maternal Intentions for CHW Expansion	37
Maternal Infant Community Health Collaborative	39,044
NYP Impact	62,425
Due to BS	51,314
General Fund	943,727
Total Unrecouped Advances	\$ <u>2,529,283</u>

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE SIX (6) MONTHS PERIOD ENDED JUNE 30, 2022

Note 9 **Due to NYC-ACS**

\$3,555,570 represents Due to Government Agencies for the six (6) months period, Ended June 30, 2022

Note 10 **Line of Credit**

The Agency has a Line of Credit with J.P. Morgan Chase, N.A., for \$103581, at an interest rate of 4.00% per annum.

The Line of Credit Expense (Interest Expense) for the six (6) months period ended, June 30, 2022, is \$-0-.

Note 11 **Net Assets**

\$ (222,494) represents Net Assets (Loss) for the six (6) months period ended June30, 2022:

Net Assets, Beginning of Year	\$ (380,537)
Prior Period Adjustment	156713
Net Assets, Restated	\$ (223,824)
Change in Net Assets (Loss)	1,330
Net Assets (Loss), end of Year	\$ <u>(222,494)</u>

Note 12 **Support and Revenues**

\$3,002,214 represents Support and Revenues for the six (6) months ended June 30, 2022:

Government Grants:

Department of Education Early Learn	\$ 884,060
Greater Harlem Healthy Start	509,401
General Fund	101,132
NYP Ober Kotter	97,630
Head Start YR 47	436,972
NYP Impact	167,536
NYS Collaboration	309,607
CACFP PY 47	47,689
Baby Steps	252,265
MCCAP	6,306
Maternal Intentions for Expansion Skate	102,869
Total Government Grants	<u>2,915,467</u>
 Child Care Fees	 1,583

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE SIX (6) MONTH PERIOD ENDED JUNE 30, 2022

Note 12 Support and Revenues (continued)

Contribution Baby Steps	\$	21,066
Contribution CFY 48		51,240
Total In-Kind	\$	<u>72,306</u>
Individual Contributions	\$	3,846
Miscellaneous Income		9,012
Total Other	\$	<u>12,858</u>
Total Support and Revenues	\$	<u>3,002,214</u>

Note 13 Lease Commitments. The Organization is committed under various space and equipment operating leases expiring in various years through 2032. For the six (6) months period ended June 30, 2022, the minimum future rental payments under non-cancelable operating leases are as follows:

Year	Amount
2023	206,475
2024	206,475
2025	206,475
2026	206,475
2027	206,475
2027 to 2032	1,238,850

The agency entered into a lease agreement with North Presbyterian Church for a term of Twenty-five (25) to commence on February 1, 2007, and end January 31, 2032, for lease of space at 525, 529-531 West 155th Street, New York, NY 10032 for approximately 16,888.46 square feet of indoor space for its Head Start program at an annual rent of \$158,776 adjusted periodically based on cost-of-living adjustment factor.

Rent Expense, including In-kind Rent, amounted to \$218,309 for the six (6) months period ended June 30, 2022

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.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE SIX (6) MONTH PERIOD ENDED JUNE 30, 2022

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 August 2, 2023. The Corporation concluded that no additional disclosures are required.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
SCHEDULE OF FEDERAL AWARDS
FOR THE SIX (60) MONTH PERIOD ENDED JUNE30, 2022

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	\$ 561,141
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	\$ 509,401
U.S. Department of Health and Human Services	93.778	New York State Department of Health Maternal Infant Community Health Collaborative C-34821GG	\$ 154,841
<i>Total U.S. Department of Health and Human Services Cluster</i>			<u>\$ 1,225,383</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	\$ 72,367
<i>Total U.S. Department of Agriculture Cluster</i>			<u>\$ 72,367</u>
Total Other Programs			<u>\$ 72,367</u>
Total Expenditures of Federal Awards			<u>\$ 1,297,750</u>

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE SIX (6) MONTH PERIOD ENDED JUNE 30, 2022

- 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 six (6) months ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (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 are 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 SIX (6) MONTH PERIOD ENDED JUNE 30, 2022**

EXIT CONFERENCE

At the conclusion of our Audit, an Exit Conference as held via zoom on August 2, 2023, in attendance were:

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

Ms. Jimmie Brown	- Board of Directors – Acting Board Chair
Mr. John Brown	- Board Member
Ms. Gloria Thomas	- Board Member
Ms. Paula Odellas	- 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 Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on An Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

To the Board of Directors
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 financial statements of the Northern Manhattan Perinatal Partnership, Inc., (“NMPP”), (a nonprofit organization), which comprise the statement of financial position for the six (6) months period ended June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 2, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered NMPP’s internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 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* 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.

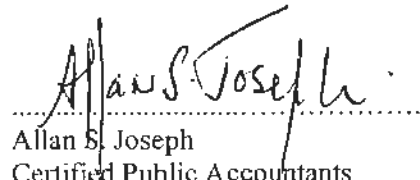
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over that might be significant deficiencies or material weaknesses. Given these limitations,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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether NMPP’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 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 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 NMPP’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
August 2, 2023

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance.

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

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

We have audited Northern Manhattan Perinatal Partnership Inc.'s ("NMPP") 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 six (6) months period ended June 30, 2022. NMPP'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, NMPP 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.

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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and 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 NMPP, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of NMPP's., compliance with the compliance requirements referred to above.

Opinion on Each Major Federal Program

In our opinion, NMPP complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the six (6) months period ended June 30,2022.

Responsibilities of Management for Compliance

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

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on NMPP's., compliance based on our audit. Reasonable assurance is a high level of assurance, but it 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. Nonmaterial, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about NMPP'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 judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding NMPP's, compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- 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.

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 over compliance, yet important enough to merit attention by those charged with governance.

Report on Internal Control Over Compliance (continued)

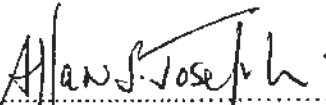
Our consideration of the internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant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

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

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

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

We have audited the financial statements of NMPP, as of and for the year ended June 30, 2022, and have issued our report thereon dated August 2, 2023, which contained an unmodified opinion on the financial statements. Our audit was performed for the purpose of forming an opinion on these 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 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.



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Allan S. Joseph
Certified Public Accountants
5 Hanover Square, Suite 1902
New York, New York, 10004
August 2, 2023

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE SIX (6) MONTH PERIOD ENDED JUNE 30, 2022**

Section I: Summary of auditor's results

Financial Statements

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

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

- Material weakness (es) identified? Yes No
- Significant Deficiency (ies) identified? Yes 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 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 No

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE SIX (6) MONTH PERIOD ENDED JUNE 30, 2022**

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 SIX (6) MONTH PERIOD ENDED JUNE 30, 2022

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