

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

AUDIT REPORT

FOR THE YEAR ENDED DECEMBER 31, 2019

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

**FINANCIAL STATEMENTS
DECEMBER 31, 2019
(with comparative figures for 2018)**

BUDGET PERIOD: JANUARY 1, 2019 TO DECEMBER 31, 2019

AUDIT PERIOD: - JANUARY 1, 2019 TO DECEMBER 31, 2019

STARTING DATE OF AUDIT: MARCH 24, 2020

ENDING DATE OF AUDIT: DECEMBER 10, 2020

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

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

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(with comparative figures for 2018)

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

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

Attention: Board of Directors,

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Northern Manhattan Perinatal Partnership, Inc., which comprise the consolidated Statement of Financial Position as of December 31, 2018 and 2019 and the related consolidated Statements of Activities, Functional Expenditures and Cash Flows for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditor's Responsibility

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

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

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

**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
(CONTINUED)**

Opinions

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Northern Manhattan Perinatal Partnership, Inc. as of December 31, 2018 and 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying 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 purpose 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 statement 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 December 10, 2020, on our consideration of Northern Manhattan Perinatal Partnership, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northern Manhattan Perinatal Partnership, Inc.'s internal control over financial reporting and compliance.



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Allan S. Joseph
Certified Public Accountants
5 Hanover Square, Suite 1902
New York, New York, 10004
December 10, 2020

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
STATEMENT OF FINANCIAL POSITION
AS DECEMBER 31, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

ASSETS

	<u>2019</u>	<u>2018</u>
CURRENT ASSETS		
Cash and Cash Equivalents (Note 2)	\$ 428,300	\$ 122,008
Grants Receivable (Note 3)	<u>1,115,505</u>	<u>1,111,318</u>
Total Current Assets	\$ 1,543,805	\$ 1,233,326
Property and Equipment - Net (Note 4)	17,796	46,330
Other Receivable (Note 5)	-	397
Security Deposits (Note 6)	-	15,407
Pre-Paid Insurance (Note 7)	-	6,818
TOTAL ASSETS	<u>\$ 1,561,601</u>	<u>\$ 1,302,278</u>

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts Payable and Accrued Expenses (Note 8)	\$ 847,560	\$ 227,051
Unrecouped Advances (Note 9)	1,023,733	1,470,044
Due to NYC - ACS (Note 10)	59,087	59,087
TOTAL LIABILITIES	<u>\$ 1,930,380</u>	<u>\$ 1,756,182</u>
Net Assets (Note 12)	(368,779)	(453,904)
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,561,601</u>	<u>\$ 1,302,278</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 YEAR ENDED DECEMBER 31, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

	UNRESTRICTED	TEMPORARILY RESTRICTED	2019	2018
<u>SUPPORT AND REVENUES</u>				
Grants and Contract Services:				
Government	\$ -	\$ 5,038,525	\$ 5,038,525	\$ 5,846,295
Other	-	417,482	417,482	209,167
Contributions:				
In-Kind	358,321		358,321	250,479
Other	56,118		56,118	5,155
	414,439	5,456,007	5,870,446	6,311,096
Net Assets released from restrictions	5,456,007	(5,456,007)	-	-
TOTAL REVENUE	\$ 5,870,446	\$ -	\$ 5,870,446	\$ 6,311,096
<u>EXPENSES:</u>				
Program Services:				
Northern Manhattan (EL)	\$ 2,827,891	\$ -	\$ 2,827,891	\$ 2,783,822
Northern Manhattan DOE UPK	166,192		166,192	-
Greater Harlem Healthy Start (HS)	1,129,613	-	1,129,613	1,806,340
Maternal Infant Community Health Collaborative (MICHC)	436,230	-	436,230	511,953
Healthy Families Central Harlem for Healthy Families of NY (Baby Steps)	668,006	-	668,006	575,073
Maternal Intentions (Merck)	-	-	-	192,560
Other Programs	431,466	-	431,466	464,002
Total Program Services	\$ 5,659,398	\$ -	\$ 5,659,398	\$ 6,333,750
Management and General	158,349	-	158,349	79,349
TOTAL EXPENSES	\$ 5,817,747	\$ -	\$ 5,817,747	\$ 6,413,099
Changes in Net Assets (before Non-operating Revenues)	\$ 52,699	\$ -	\$ 52,699	\$ (102,003)
Non-operating Revenues:				
Special Events	\$ -	\$ -	\$ -	\$ -
Less: Direct Cost to Donor	-	-	-	-
Net Special Events Revenue	\$ -	\$ -	\$ -	\$ -
Interest and Other Income	-	-	-	121,751
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ -	\$ 121,751
Changes in Net Assets	\$ 52,699	\$ -	\$ 52,699	\$ 19,748
Net Assets, Beginning of Year	(453,904)	-	(453,904)	(464,884)
Prior Period Adjustments	32,426	-	32,426	(8,768)
NET ASSETS, END OF YEAR	\$ (368,779)	\$ -	\$ (368,779)	\$ (453,904)

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
STATEMENT OF CASH FLOWS
FOR YEAR ENDED DECEMBER 31, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

	<u>2019</u>	<u>2018</u>
Cash Flows from Operation Activities:		
Change in Net Assets	\$ 52,699	\$ 19,748
Adjustments to Prior Years Net Assets	\$ 32,426	\$ (8,768)
Depreciation and Amortization	\$ 28,534	28,536
Decrease (Increase) in Assets:		
Contracts and Grants Receivable	\$ (4,187)	\$ 631,912
Other Receivable	397	8,768
Security Deposits	15,407	9,160
Prepaid Insurance	6,818	-
Increase (Decrease) in Liabilities:		
Loan Payable	-	(127,317)
Accounts Payable and Accrued Expenses	620,509	(67,309)
Unrecouped Advances	(446,311)	(564,488)
Net Cash Provided from Operating Activities	\$ 306,292	\$ (69,758)
Cash Flows from Investing Activities:		
Purchase/Sale of Fixed Assets	\$ -	\$ -
Cash Flows from Financing Activities:		
Bank Borrowings	\$ -	\$ -
Net Increase (Decrease) in Cash and Cash Equivalents	\$ 306,292	\$ (69,758)
Cash and Cash Equivalents, Beginning of Year	122,008	191,766
Cash and Cash Equivalents, End of Year	\$ 428,300	\$ 122,008

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

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Background

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

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

B. Basis of Accounting

All public support and revenue are considered to be available for unrestricted use unless specifically restricted by the donor. The financial statements of Northern Manhattan Perinatal Partnership, Inc. have been prepared on the 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.

C. Financial Statement Presentation

The classification of a not-for-profit organization's net assets and its support, revenue and expenses is based on the existence or absence of donor-imposed restrictions. It requires that the amounts for each of three classes of net assets, permanently restricted, temporarily restricted, and unrestricted, be displayed in a statement of financial position and that the amounts of change in each of those classes of net assets be displayed in a statement of activities.

These classes are defined as follows:

(i) **Permanently Restricted** - Net assets resulting from contributions and other inflows of assets whose use by Northern Manhattan Perinatal Partnership, Inc. is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of Northern Manhattan Perinatal Partnership, Inc.

(ii) **Temporarily Restricted** - Net assets resulting from contributions and other inflows of assets whose use by Northern Manhattan Perinatal Partnership, Inc is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of Northern Manhattan Perinatal Partnership, Inc pursuant to those stipulations. When such stipulations end or are fulfilled, such temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities.

(iii) **Unrestricted** - That part of net assets that is neither permanently nor temporarily restricted by donor-imposed stipulations and/or the net assets which the Board of Directors has to use in carrying on the operations of Northern Manhattan Perinatal Partnership, Inc.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

D. Cash and Cash Equivalents

Northern Manhattan Perinatal Partnership, Inc considers all liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

E. Government Contracts

Revenue from government contracts is recognized when reimbursable expenses are incurred under the terms of the contracts. Contract payments in excess of or less than qualified expenses are accounted for as due to/due from government agencies or contracts receivable respectively.

F. Third Party Reimbursement and Revenue Recognition

Northern Manhattan Perinatal Partnership, Inc receives substantially all its revenue for services provided to approved clients from third-party reimbursement agencies; primarily the U.S. Department of Health and Human Services. These revenues are based on predetermined rates based on cost reimbursement principles and are subject to audit and retroactive adjustment by the respective third-party fiscal intermediary. The revenue for prior years earned as a result of these retroactive rate adjustments is recorded during the year the rates are finalized.

G. Restricted Funds

Northern Manhattan Perinatal Partnership, Inc records a provision for doubtful accounts for specific accounts receivable which are considered uncollectible by management.

H. Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities, which all expenses incurred within the year. Accordingly, certain costs have been allocated programs and supporting services benefited. Such allocations are determined by management on an equitable basis.

I. Income Taxes

Northern Manhattan Perinatal Partnership, Inc 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, Northern Manhattan Perinatal Partnership, Inc 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 2019.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

J. 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.

K. Concentration of Credit Risk

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

L. Comparative Financial Information

The financial statements included certain prior year summarized comparative information. With respect to the statement of activities, the prior year information is presented in total, not by net asset class. With respect to the statement to functional expenses, the prior year expenses are presented by expense classification in total rather than functional category. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Northern Manhattan Perinatal Partnership, Inc's financial statements for the year ended December 31, 2019, from which the summarized information was derived.

M. Fair Value Measurements

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

N. 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.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Cont'd)

O. 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 not cash payment or credit for unused paid sick leave.

P. Subsequent Events

The Corporation evaluates events occurring after the date of the financial statements to consider whether or not the impact of such events needs to be reflected or disclosed in the financial statements. Such evaluation is performed through the dated the financial statements are available for issuance, which is December 10, 2020, for these financial statements. Other than the following matter, the Corporation concluded that no additional disclosures are required.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

NOTE 2: CASH AND CASH EQUIVALENTS

\$428,300 represents Cash and Cash Equivalents as on December 31, 2019.

CURRENT YEAR PROGRAM

	<u>BALANCE</u>
J. P MORGAN CHASE	
Northeast Market	
P.O. Box 260180	
Baton Rouge, LA 70826-0180	
Checking – Main xxx2405	\$ 155,238
Checking - Payroll xxx3165	144,067
Checking – Board xxx8320	4,766
Checking - Head Start xxx1165	52,813
Checking – Baby Steps xxx1965	1,847
Checking – CHW xxx7965	38,210
Checking – Network xxx8765	1,281
Checking – ACS Preventative xxx0065	18,573
Checking – Healthy Start xxx2397	3,748
Checking – CACFP xxx8365	5,657
TOTAL CASH IN BANK	\$ <u>426,200</u>
 PETTY CASH	
Petty Cash – ADM	\$ 500
Petty Cash – Head Start	400
Petty Cash – HFCH/HFNY Baby Steps	300
Petty Cash – MICHC	300
Petty Cash – IMRI	300
Petty Cash – Healthy Start	300
TOTAL PETTY CASH	\$ <u>2,100</u>
 TOTAL CASH AND CASH EQUIVALENTS	 \$ <u>428,300</u>

Bank Charges of \$4,522 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.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

NOTE 3: GRANTS RECEIVABLE

\$ 1,115,505 represents funds receivable from funding sources at December 31, 2019.

<u>GRANTOR / PROGRAM</u>	<u>2019</u>	<u>2018</u>
ACS Early Learn	\$ 351,277	\$ 457,280
Child and Adult Care Food Program	10,553	10,950
Healthy Start	356,198	252,073
Maternal Infant Community Health Collaborative	102,656	123,232
Baby Steps	147,490	131,666
Maternal Intentions for CHW Expansion	38,756	1,345
Universal Pre-K	32,001	7,384
NY Presbyterian	44,104	46,597
Skate	19,594	42,516
General Fund	12,876	38,275
TOTAL GRANTS RECEIVABLE	\$ <u>1,115,505</u>	\$ <u>1,111,318</u>

The Organization subsequently received the receivables listed above.

NOTE 4: PROPERTY AND EQUIPMENT

\$17,796 represents Property and Equipment net of Accumulated Depreciation at December 31, 2019.

NOTE 5: OTHER RECEIVABLE

None

NOTE 6: SECURITY DEPOSITS

None

NOTE 7: PREPAID INSURANCE

None

NOTE 8: ACCOUNTS PAYABLE AND ACCRUED EXPENSES

\$ 847,560 represents Accounts Payable and Accrued Expenses as of December 31, 2019.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

NOTE 9: UNRECOUPED ADVANCES

\$ 1,023,733 represents Unrecouped Advances at December 31, 2019:

<u>GRANTOR / PROGRAM</u>	<u>2019</u>	<u>2018</u>
NYC-ACS	\$ 688,781	\$ 1,361,727
MERCK	108,317	108,317
Maternal Intentions for CHW Expansion	47,275	0
Maternal Infant Community Health		
Collaborative	117,131	0
General Fund	62,229	0
TOTAL UNRECOUPED ADVANCES	\$ <u>1,023,733</u>	\$ <u>1,470,044</u>

NOTE 10: DUE TO NYC-ACS

\$59,087 represents Due to Government Agencies as of December 31, 2019:

NOTE 11: 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.

The Line of Credit Expense (Interest Expense) for the year ended December 31, 2019 is \$0.

NOTE 12: NET ASSETS

\$ (368,779) represents Net Assets (Loss) as of December 31, 2019:

Net Assets, Beginning of Year	\$ (453,904)
Prior Period Adjustment	32,426
Net Assets, Restated	\$ (421,478)
Change in Net Assets	52,699
NET ASSETS (LOSS), END OF YEAR	\$ <u>(368,779)</u>

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

NOTE 13: GOVERNMENT GRANTS

\$5,038,525 represents Total Revenue as of December 31, 2019:

GRANTOR / PROGRAM

Department of Education Early Learn	\$ 2,443,239
Greater Harlem Healthy Start	1,179,418
Maternal Infant Community Health Collaborative (MICHC)	436,719
Healthy Families Central Harlem - HFNY (Baby Steps)	598,658
Child and Adult Care Food Program	159,238
Department of Education Universal Pre-K	172,661
Maternal Intentions for CHW Expansion	48,592
TOTAL REVENUE	\$ <u>5,038,525</u>

NOTE 14: IN-KIND CONTRIBUTIONS

In-Kind Contributions amounted to \$358,321 in 2019 and \$250,479 in 2018. These contributions were recorded at their estimated fair market value at the time of donation.

NOTE 15: LEASE COMMITMENTS

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

At December 31, 2019, the minimum future rental payments under non-cancelable operating leases are as follows:

<u>Year</u>	<u>Amount</u>
2020	192,836
2021	192,836
2022	192,836
2023	192,836
2024	192,836
2025 to 2032	1,349,852

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 \$386,857 in 2019 and \$454,672 in 2018.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(WITH COMPARATIVE TOTALS FOR 2018)

NOTE 16: **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 17: **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 18: **SUBSEQUENT EVENTS**

Northern Manhattan Perinatal Partnership, Inc. evaluated events occurring after the date of the financial statements to consider whether or not 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 December 10, 2020. The Corporation concluded that no additional disclosures are required.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
 STATEMENT OF FUNCTIONAL EXPENSES
 FOR YEAR ENDED DECEMBER 31, 2019
 (WITH COMPARATIVE TOTALS FOR 2018)

PROGRAM NAME	PROGRAM SERVICES					TOTAL	SUPPORTING SERVICES		TOTAL PROGRAM & 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 FAMILIES OF NEW YORK (BABY STEPS)		OTHER PROGRAMS	GENERAL & ADMINISTRATIVE		
Salaries	\$ 1,398,771	\$ 105,029	\$ 629,158	\$ 250,279	\$ 371,292	\$ 3,055,623	\$ 22,107	\$ 3,077,730	\$ 3,431,697	
Salaries In-Kind	200,885	-	-	-	55,101	255,986	-	255,986	162,731	
Payroll Taxes and Fringe Benefits	449,845	34,544	206,932	82,320	120,957	993,628	8,355	1,001,983	1,087,298	
Payroll Taxes and Fringe Benefits In-Kind	76,286	-	-	-	19,285	95,571	-	95,571	61,736	
Rent	153,813	7,153	121,117	38,705	36,320	370,880	15,977	386,857	454,672	
Rent In-Kind	131,194	7,630	59,601	28,804	14,675	241,904	30,543	272,447	273,394	
Contracts & Consultants	5,170	-	-	-	-	5,170	-	5,170	6,653	
Contracts & Consultants In-Kind	-	-	-	-	-	-	-	-	29,287	
Client Incentives	82,015	6,558	19,803	6,479	6,833	123,344	4,481	127,825	158,930	
Supplies	1,594	-	-	-	-	1,594	-	1,594	-	
Supplies In-Kind	139,167	-	-	-	-	139,167	-	139,167	169,109	
Food and Non Food Supplies	56,643	585	10,946	1,026	451	70,133	26	70,159	110,237	
Equipment Repair and Maintenance	16,357	800	27,153	9,940	8,850	66,346	3,017	69,363	84,277	
Telephone	7,417	685	14,219	3,469	13,469	39,684	2,977	42,661	48,644	
Travel and Transportation	-	-	-	-	-	-	650	650	10,425	
Professional Fees	53,496	-	3,560	3,500	7,438	62,556	18,796	81,352	54,124	
Insurance	1,077	-	10,292	3,479	-	26,335	178	26,513	34,825	
Printing	24,356	2,315	-	-	-	26,671	-	26,671	24,116	
Utilities	-	-	-	-	-	-	-	-	5,230	
Interest Expense	-	-	-	-	-	-	-	-	28,536	
Depreciation	12,868	657	8,336	2,317	2,779	28,532	425	28,957	34,655	
Payroll Processing Fee	9,983	-	3,539	285	768	18,225	1,595	19,820	26,242	
Staff Training	-	-	4,172	-	-	4,172	464	4,636	9,294	
Temporary Services	-	-	1,464	407	92	2,003	5,177	7,180	4,025	
Recruitment	338	3	920	323	508	2,539	195	2,734	3,432	
Postage	-	-	-	-	-	-	-	-	4,819	
Publications	-	-	-	-	-	-	-	-	94,711	
Other Program Expenses	6,616	233	8,401	4,897	9,188	29,335	14,850	44,185	-	
TOTAL EXPENSES	\$ 2,827,891	\$ 166,192	\$ 1,129,613	\$ 436,230	\$ 668,006	\$ 5,659,398	\$ 158,349	\$ 5,817,747	\$ 6,413,099	

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

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

Federal grantor/Pass-Through Grantor Grantor Program/Cluster Title	Federal CFDA Number	Pass-Through Contract Number	Contract/Budget Period	Program Amount	Federal Expenditures
MAJOR PROGRAMS:					
U.S. Department of Health and Human Services New York City Administration for Children Services: Head Start/Early Learn	93.600	20131406975 20131406975	07/01/18 - 06/30/19 07/01/19 - 06/30/20	\$ 1,254,334 \$ 1,185,110	\$ 1,015,697 \$ 958,982
	Subtotal (CFDA # 93.600)				
U.S. Department of Health and Human Services Health Resources and Services Administration Healthy Start	93.926	5 H49MC001341800 6 H49MC001341801 6 H49MC001341802 2 H49MC001341900 6 H49MC001341903 6 H49MC001341904	4/01/18 - 3/31/19 4/01/18 - 3/31/19 4/01/18 - 3/31/19 4/01/19 - 3/31/20 4/01/19 - 3/31/20 4/01/19 - 3/31/20		\$ 2,942,250 \$ 1,179,417
	Subtotal (CFDA # 93.926)				
TOTAL MAJOR PROGRAMS					
NON-MAJOR PROGRAMS:					
U.S. Department of Health and Human Services/ New York State Department of Health/ Maternal Infant Community Health Collaborative	93.778	C-028967 C-028967	10/01/18 -09/30/19 10/01/19 -09/30/20		\$ 439,193 \$ 219,596
	Subtotal (CFDA # 93.778)				
U.S. Department of Agriculture Food and Nutrition Service New York State Department of Health Child and Adult Care Food Program	10.558	4427 4427	10/01/18 -09/30/19 10/01/19 -09/30/20		\$ 159,238 \$ 159,238
	Subtotal (CFDA # 10.558)				
TOTAL NON-MAJOR PROGRAMS					
TOTAL EXPENDITURES OF FEDERAL AWARDS					
				\$ 598,431	\$ 378,834
				\$ 5,980,125	\$ 3,532,930

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

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

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 year ended December 31, 2019. 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 YEAR ENDED DECEMBER 31, 2019**

EXIT CONFERENCE

The exit conference was held on December 10, 2020, at 127 West 127th Street, New York, New York 10027. The following persons were in attendance.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.

Ms. Cynthia Wilson	- Board of Directors – Chairperson
Mr. Jimmie Brown	- Board of Directors – Secretary
Mr. John Brown	- Board of Directors
Ms. Gloria Thomas	- Board of Directors
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.

**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.**

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

Attention: Board of Directors,

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., which comprise the consolidated statement of financial position as of December 31, 2018 and 2019, and the related consolidated 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 December 10, 2020.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered Northern Manhattan Perinatal Partnership, Inc.'s internal control over financial reporting 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 Northern Manhattan Perinatal Partnership, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Northern Manhattan Perinatal Partnership, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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. Giving 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 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.
(CONTINUED)**

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 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 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 Northern Manhattan Perinatal Partnership, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



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Allan S. Joseph
Certified Public Accountants
5 Hanover Square, Suite 1902
New York, New York, 10004
December 10, 2020

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.

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

Attention: Board of Directors,

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited Northern Manhattan Perinatal Partnership Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Northern Manhattan Perinatal Partnership Inc.'s major federal programs for the year ended December 31, 2019. Child Development Support Corporation's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Northern Manhattan Perinatal Partnership, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Northern Manhattan Perinatal Partnership, Inc.'s compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

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

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.
(CONTINUED)

Opinion on Each Major Federal Program

In our opinion, Northern Manhattan Perinatal Partnership, Inc. 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 year ended December 31, 2019.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis.

A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

**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.
(CONTINUED)**

**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 December 31, 2019, and have issued our report thereon dated DECEMBER 10, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted 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 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
December 10, 2020

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

SECTION I: SUMMARY OF AUDITOR'S RESULTS

Financial Statements

TYPE OF AUDITOR'S REPORT ISSUED: Unqualified

INTERNAL CONTROL OVER FINANCIAL REPORTING:

Material weakness (es) identified? No

Significant Deficiency (ies) identified? No

Noncompliance material to financial statements noted? No

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

Material weakness (es) identified? No

Significant Deficiency (ies) identified? No

Type of auditor's report issued on compliance for Major Programs: Unqualified

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

IDENTIFICATION OF MAJOR PROGRAMS:

CFDA NUMBER(S)	NAME OF FEDERAL PROGRAM OR CLUSTER
93.600	Head Start
93.926	Healthy Start

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

Auditee qualified as a low risk Auditee? Yes

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

SECTION II – FINANCIAL STATEMENT FINDINGS

MATERIAL WEAKNESSES:

None

SIGNIFICANT DEFICIENCIES:

None

NON-COMPLIANCE MATERIAL TO FINANCIAL STATEMENTS:

None

SECTION III – FEDERAL AWARDS AND QUESTIONED COSTS

MATERIAL WEAKNESSES:

None

SIGNIFICANT DEFICIENCIES:

None

QUESTIONED COSTS:

None

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
SCHEDULE OF PRIOR YEARS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

SECTION I: SUMMARY OF AUDITOR'S RESULTS

Financial Statements

TYPE OF AUDITOR'S REPORT ISSUED: Unqualified.

INTERNAL CONTROL OVER FINANCIAL REPORTING:

Material weakness (es) identified? No.

Reportable condition(s) identified not considered material weaknesses? No.

Noncompliance material to financial statements noted? No.

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

Material weakness (es) identified? No

Reportable condition(s) identified not considered material weaknesses? No

Type of auditor's report issued on compliance for Major Programs: Unqualified

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

IDENTIFICATION OF MAJOR PROGRAMS:

**NAME OF FEDERAL PROGRAM OR
CLUSTER**

93.600	Early Learn
93.926	Healthy Start

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

Auditee qualified as a low-risk Auditee? Yes

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, INC.
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

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

SECTION II – FINANCIAL STATEMENT FINDINGS

REPORTABLE CONDITIONS:

None

MATERIAL WEAKNESSES:

None

INSTANCES OF NON-COMPLIANCE:

None

SECTION III – FEDERAL AWARDS AND QUESTIONED COSTS

REPORTABLE CONDITIONS:

None

MATERIAL WEAKNESSES:

None

INSTANCES OF NON-COMPLIANCE:

None

QUESTIONED COSTS:

None

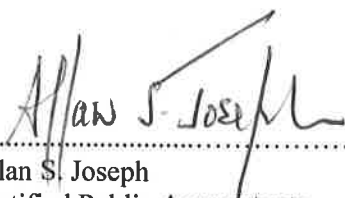
**INDEPENDENT AUDITOR'S REPORT
AND
SUPPLEMENTARY SCHEDULES REQUIRED BY
THE NEW YORK CITY ADMINISTRATION OF CHILDREN'S SERVICES
AND
THE NEW YORK CITY DEPARTMENT OF EDUCATION**

**INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY SCHEDULES REQUIRED BY
THE NEW YORK CITY ADMINISTRATION FOR CHILDREN'S SERVICES**

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

Attention: Board of Directors,

We have audited the financial statements of Northern Manhattan Perinatal Partnership Inc. as part of and for the year ended December 31, 2019, and have issued our report thereon dated December 10, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on those financial statements as a whole. The accompanying supplementary schedules required by the New York City Administration for Children's Services (NYC-Acs) are presented for the purpose of complying with the reporting requirements of NYC-ACS and are not a requires part of the financial statements. Such information is the responsibility of management. We did not subject the schedules to the auditing procedures applied in the auditing of the financial statements. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these supplementary schedules.



Allan S. Joseph
Certified Public Accountants
5 Hanover Square, Suite 1902
New York, New York, 10004
December 10, 2020

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, HEAD START
STATEMENT OF REVENUES AND EXPENDITURES
ACS Funded - EarlyLearn
For the year ended June 30, 2019**

BUDGET CATEGORIES	ACS FUNDED											
	Budget	EarlyLearn									Variance	Questioned Cost
	EarlyLearn	Child Care	Child Care UPK	FCCN	CDBG	Head Start	Head Start UPK	CTL	Total EarlyLearn (A)			
Revenue:												
EarlyLearn revenue	\$ 2,336,862	\$ -	\$ -	\$ -	\$ -	\$ 1,939,356	\$ 395,886	\$ -	\$ -	\$ 2,335,242	\$ 1,620	\$ -
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	\$ 2,336,862.01	\$ -	\$ -	\$ -	\$ -	\$ 1,939,355.74	\$ 395,886.24	\$ -	\$ -	\$ 2,335,241.98	\$ 1,620.03	\$ -
Expenditures												
Personnel cost												
Salaries	\$ 1,341,757	\$ -	\$ -	\$ -	\$ -	\$ 1,102,037	\$ 239,721	\$ -	\$ -	\$ 1,341,757	\$ -	\$ -
Salaries - COLA	35,699	-	-	-	-	35,699	-	-	-	35,699	-	-
Teacher's Incentive	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Vacation	57,729	-	-	-	-	57,729	-	-	-	57,729	-	-
FICA	106,883	-	-	-	-	88,386	18,497	-	-	106,883	-	-
FICA - COLA	2,851	-	-	-	-	2,851	-	-	-	2,851	-	-
FICA - Teacher's Incentive	-	-	-	-	-	-	-	-	-	-	-	-
FICA - Accrued Vacation	4,613	-	-	-	-	4,613	-	-	-	4,613	-	-
Workers compensation	47,228	-	-	-	-	40,531	6,697	-	-	47,228	-	-
Unemployment insurance	7,491	-	-	-	-	6,190	1,301	-	-	7,491	-	-
Pension	85,627	-	-	-	-	70,188	15,439	-	-	85,627	-	-
Welfare fund	-	-	-	-	-	-	-	-	-	-	-	-
Health Insurance	154,997	-	-	-	-	129,584	25,413	-	-	154,997	-	-
Substitutes	1,547	-	-	-	-	1,243	304	-	-	1,547	-	-
Total personnel cost	\$ 1,846,421	\$ -	\$ -	\$ -	\$ -	\$ 1,539,049	\$ 307,373	\$ -	\$ -	\$ 1,846,421	\$ -	\$ -
Facilities cost												
Rent	\$ 153,820	\$ -	\$ -	\$ -	\$ -	\$ 126,081	\$ 27,740	\$ -	\$ -	\$ 153,820	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Water and sewer	-	-	-	-	-	-	-	-	-	-	-	-
Licensing and permits	3,300	-	-	-	-	2,705	595	-	-	3,300	-	-
Insurance	35,000	-	-	-	-	28,690	6,311	-	-	35,000	-	-
Custodial services	-	-	-	-	-	-	-	-	-	-	-	-
Alarm	2,267	-	-	-	-	1,858	409	-	-	2,267	-	-
Telecommunications	18,066	-	-	-	-	16,422	1,644	-	-	18,066	-	-
Utilities	23,003	-	-	-	-	18,895	4,108	-	-	23,003	-	-
Maintenance and repairs	37,682	-	-	-	-	30,929	6,753	-	-	37,682	-	-
Capital expenditures and renovations	-	-	-	-	-	-	-	-	-	-	-	-
Other facilities costs	13,221	-	-	-	-	10,838	2,384	-	-	13,221	-	-
Total facilities cost	\$ 286,358	\$ -	\$ -	\$ -	\$ -	\$ 236,416	\$ 49,942	\$ -	\$ -	\$ 286,358	\$ -	\$ -
Family Child Care Stipend	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other than personnel services (OTPS)												
Supplies	\$ 78,657	\$ -	\$ -	\$ -	\$ -	\$ 64,835	\$ 13,821	\$ -	\$ -	\$ 78,657	\$ -	\$ -
Equipment over \$5,000 - Head Start	-	-	-	-	-	-	-	-	-	-	-	-
Equipment over \$5,000 - Child Care	-	-	-	-	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	1,034	-	-	-	-	902	132	-	-	1,034	-	-
Instructional Field Trips	3,166	-	-	-	-	2,595	571	-	-	3,166	-	-
Training/Staff Development	17,754	-	-	-	-	15,284	2,470	-	-	17,754	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Food - CACFP	-	-	-	-	-	-	-	-	-	-	-	-
Non-food related cost - CACFP	-	-	-	-	-	-	-	-	-	-	-	-
Audit	8,732	-	-	-	-	7,157	1,574	-	-	8,732	-	-
Parent Services	4,725	-	-	-	-	3,873	852	-	-	4,725	-	-
Consultant - programmatic	51,131	-	-	-	-	42,775	8,356	-	-	51,131	-	-
Consultant - administrative	38,883	-	-	-	-	31,098	7,785	-	-	38,883	-	-
Indirect cost - Head Start	-	-	-	-	-	-	-	-	-	-	-	-
Other OTPS	-	-	-	-	-	-	-	-	-	-	-	-
Total OTPS	\$ 204,082	\$ -	\$ -	\$ -	\$ -	\$ 168,520	\$ 35,562	\$ -	\$ -	\$ 204,082	\$ -	\$ -
TOTAL EARLYLEARN COST	\$ 2,336,862	\$ -	\$ -	\$ -	\$ -	\$ 1,943,985	\$ 392,877	\$ -	\$ -	\$ 2,336,862	\$ -	\$ -
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,630)	\$ 3,010	\$ -	\$ -	\$ (1,620)	\$ 1,620	\$ -

See accompanying notes to financial statements.

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, HEAD START
STATEMENT OF REVENUES AND EXPENDITURES
ACS Funded - Other than EarlyLearn
For the year ended June 30, 2019**

BUDGET CATEGORIES	Other Than EarlyLearn						[A+B] Total ACS Funded (C)
	DOE CC UPK Enhancementt	DOE HS UPK Enhancement	Health & Safety	Sandy Relief Fund	Other Funding use for EarlyLearn	Total Other Than EarlyLearn (B)	
Revenue:							
EarlyLearn revenue	\$ -	\$ 58,445	\$ -	\$ -	\$ -	\$ 58,445	\$ 2,393,687
Other revenue (disability, interest, etc.)	-	-	-	-	-	-	-
Teacher's incentive fund	-	-	-	-	3,795	3,795	3,795
HRA Voucher	-	-	-	-	-	-	-
CACFP	-	-	-	-	-	-	-
Parent Fees	-	-	-	-	-	-	-
In-kind contribution	-	-	-	-	-	-	-
Sponsor's contribution	-	-	-	-	-	-	-
Other funding source revenue ¹	-	-	10,430	-	-	10,430	10,430
Total Revenue	\$ -	\$ 58,445	\$ 10,430	\$ -	\$ 3,795	\$ 72,669	\$ 2,407,911
Expenditures							
Personnel cost							
Salaries	\$ -	\$ 16,734	\$ -	\$ -	\$ -	\$ 16,734	\$ 1,358,492
Salaries - COLA	-	-	-	-	-	-	35,699
Teacher's Incentive	-	-	-	-	3,500	3,500	3,500
Accrued Vacation	-	-	-	-	-	-	57,729
FICA	-	2,686	-	-	-	2,686	109,569
FICA - COLA	-	-	-	-	-	-	2,851
FICA - Teacher's Incentive	-	-	-	-	295	295	295
FICA - Accrued Vacation	-	-	-	-	-	-	4,613
Workers compensation	-	-	-	-	-	-	47,228
Unemployment insurance	-	-	-	-	-	-	7,491
Pension	-	-	-	-	-	-	85,627
Welfare fund	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	154,997
Substitutes	-	-	-	-	-	-	1,547
Total personnel cost	\$ -	\$ 19,420	\$ -	\$ -	\$ 3,795	\$ 23,214	\$ 1,869,636
Facilities cost							
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,820
Property Taxes	-	-	-	-	-	-	-
Water and sewer	-	-	-	-	-	-	-
Licensing and permits	-	-	-	-	-	-	3,300
Insurance	-	-	-	-	-	-	35,000
Custodial services	-	-	-	-	-	-	-
Alarm	-	-	-	-	-	-	2,267
Telecommunications	-	-	-	-	-	-	18,066
Utilities	-	-	-	-	-	-	23,003
Maintenance and repairs	-	-	-	-	-	-	37,682
Capital expenditures and renovations	-	-	7,540	-	-	7,540	7,540
Other facilities costs	-	-	-	-	-	-	13,221
Total facilities cost	\$ -	\$ -	\$ 7,540	\$ -	\$ -	\$ 7,540	\$ 293,898
Family Child Care Stipend	-	-	-	-	-	-	-
Other than personnel services (OTPS)							
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,657
Equipment over \$5,000 - Head Start	-	-	-	-	-	-	-
Equipment over \$5,000 - Child Care	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	1,034
Instructional Field Trips	-	-	-	-	-	-	3,166
Training/Staff Development	-	-	-	-	-	-	17,754
Transportation	-	-	-	-	-	-	-
Food - CACFP	-	-	-	-	-	-	-
Non-food related cost - CACFP	-	-	-	-	-	-	-
Audit	-	-	-	-	-	-	8,732
Parent Services	-	-	-	-	-	-	4,725
Consultant - programmatic	-	39,025	-	-	-	39,025	90,156
Consultant - administrative	-	-	-	-	-	-	38,883
Indirect cost - Head Start	-	-	-	-	-	-	-
Other OTPS	-	-	-	-	-	-	-
Total OTPS	\$ -	\$ 39,025	\$ -	\$ -	\$ -	\$ 39,025	\$ 243,107
TOTAL EARLYLEARN COST	\$ -	\$ 58,445	\$ 7,540	\$ -	\$ 3,795	\$ 69,779	\$ 2,406,641
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ -	\$ 2,890	\$ -	\$ -	\$ 2,890	\$ 1,270

See accompanying notes to financial statements.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, HEAD START
STATEMENT OF REVENUES AND EXPENDITURES

Not ACS Funded

For the year ended June 30, 2019

BUDGET CATEGORIES	NOT ACS FUNDED				
	Actual				
	CACFP	Cash Contribution (Head Start)	In-kind Contribution (Head Start)	Sponsor's Contribution (Other than Head Start)	Other Funding Source
Revenue:					
EarlyLearn revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenue (disability, interest, etc.)	-	-	-	-	-
Teacher's incentive fund	-	-	-	-	-
HRA Voucher	-	-	-	-	-
CACFP	163,700	-	-	-	-
Parent Fees	-	-	-	-	-
In-kind contribution	-	-	286,686	-	-
Sponsor's contribution	-	-	-	-	-
Other funding source revenue ¹	-	-	-	-	-
Total Revenue	\$163,699.59	\$ -	\$ 286,685.54	\$ -	\$ -
Expenditures					
Personnel cost					
Salaries	\$ -	\$ -	203,485	\$ -	\$ -
Salaries - COLA	-	-	-	-	-
Teacher's Incentive	-	-	-	-	-
Accrued Vacation	-	-	-	-	-
FICA	-	-	77,247	-	-
FICA - COLA	-	-	-	-	-
FICA - Teacher's Incentive	-	-	-	-	-
FICA - Accrued Vacation	-	-	-	-	-
Workers compensation	-	-	-	-	-
Unemployment insurance	-	-	-	-	-
Pension	-	-	-	-	-
Welfare fund	-	-	-	-	-
Health Insurance	-	-	-	-	-
Substitutes	-	-	-	-	-
Total personnel cost	\$ -	\$ -	\$ 280,733	\$ -	\$ -
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 - Head Start	-	-	-	-	-
Equipment over \$5,000 - Child Care	-	-	-	-	-
Postage	-	-	-	-	-
Advertising	-	-	-	-	-
Instructional Field Trips	-	-	-	-	-
Training/Staff Development	-	-	-	-	-
Transportation	-	-	-	-	-
Food - CACFP	139,204	-	-	-	-
Non-food related cost - CACFP	1,116	-	-	-	-
Audit	-	-	-	-	-
Parent Services	-	-	-	-	-
Consultant - programmatic	-	-	5,953	-	-
Consultant - administrative	-	-	-	-	-
Indirect cost - Head Start	-	-	-	-	-
Other OTPS	-	-	-	-	-
Total OTPS	\$ 140,321	\$ -	\$ 5,953	\$ -	\$ -
TOTAL EARLYLEARN COST	\$ 140,321	\$ -	\$ 286,686	\$ -	\$ -
Excess (deficiency) of revenue over (under) expenditures	\$ 23,379	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, HEAD START
STATEMENT OF HEAD START EXPENSES BY PROGRAM YEAR
For the year ended June 30, 2019

<u>Category</u>	<u>Program Year 05</u> <u>7/1/18-1/31/19</u>	<u>Program Year 06</u> <u>2/1/19-6/30/19</u>	<u>Total Head Start</u> <u>Expenses</u>
Personnel and fringe cost			
Salaries	\$ 658,013	\$ 479,723	\$ 1,137,736
FICA	52,920	38,316	91,237
Unemployment insurance	1,208	4,982	6,190
Pension	31,897	38,291	70,188
Welfare fund	-	-	-
Health insurance	72,004	57,579	129,584
Worker's compensation	27,132	13,399	40,531
Substitute staff	1,243	-	1,243
Total personnel and fringe cost	\$ 844,417	\$ 632,290	\$ 1,476,708
Facilities cost			
Rent (Delegate Agency Administered Costs)	\$ 73,547	\$ 52,534	\$ 126,081
Property taxes	-	-	-
Water/sewer	-	-	-
Utilities (Delegate Agency Administered Costs)	7,474	11,421	18,895
Insurance	2,898	25,792	28,690
Telecommunications	7,355	9,067	16,422
Maintenance and repairs	16,378	14,551	30,929
Other facilities cost	9,054	3,208	12,262
Total facilities cost	\$ 116,706	\$ 116,572	\$ 233,278
Other than personnel services (OTPS)			
Supplies	\$ 41,663	\$ 23,173	\$ 64,835
Equipment over \$5,000	-	-	-
Training	11,073	4,211	15,284
Parent services/family involvement	3,013	860	3,873
Programmatic consultants	17,092	25,683	42,775
Administrative consultants	17,601	16,202	33,803
Transportation	-	-	-
Audit	-	7,157	7,157
Food (not funded by CACFP)	-	-	-
Other OTPS	1,724	2,257	3,981
Total OTPS	\$ 92,166	\$ 79,543	\$ 171,709
Indirect cost	-	-	-
Total Expenses	\$ 1,053,290	\$ 828,405	\$ 1,881,694
Health and Safety	7,540	-	7,540
Less: Program Income	-	-	-
Total Head Start Funded Expenses	\$ 1,060,830	\$ 828,405	\$ 1,889,234
Non-Federal Share (NFS) Expenses			
Head Start UPK	\$ 222,156	\$ 170,721	\$ 392,877
DOE HS UPK Enhancement	22,677	35,768	58,445
Cash Contributions - Head Start	-	-	-
In-kind Contributions - Head Start	161,600	125,086	286,686
Total NFS Expenses	\$ 406,433	\$ 331,574	\$ 738,007
Total Head Start Program Expenses	\$ 1,467,262	\$ 1,159,979	\$ 2,627,241
NFS Program Percentage	27.7%	28.6%	28.1%
Administrative Expenses			
Personnel and fringe cost	\$ 157,062	\$ 139,214	\$ 296,276
Facilities cost	7,388	-	7,388
OTPS	15,027	28,471	43,498
Indirect cost	-	-	-
NFS expenses	-	-	-
Total Administrative Expenses	\$ 179,477	\$ 167,685	\$ 347,162
Total Head Start Program Expenses	\$ 1,467,262	\$ 1,159,979	\$ 2,627,241
Administrative Expense Percentage	12.2%	14.5%	13.2%
Special Reporting:			
CACFP Funded Expenses	\$ 71,163	\$ 69,158	\$ 140,321

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, HEAD START
STATEMENT OF NON-FEDERAL SHARE EXPENSES BY PROGRAM YEAR - HEAD START
For the year ended June 30, 2019

Category	HS UPK		DOE HS UPK Enhancement		Cash Contributions - Head Start		In-kind Contributions - Head Start		Total
	Program Year 05 7/1/18-1/31/19	Program Year 06 2/1/19-6/30/19	Program Year 05 7/1/18-1/31/19	Program Year 06 2/1/19-6/30/19	Program Year 05 7/1/18-1/31/19	Program Year 06 2/1/19-6/30/19	Program Year 05 7/1/18-1/31/19	Program Year 06 2/1/19-6/30/19	
Personnel and fringe cost									
Salaries	137,250	102,775	240,025	16,734	-	-	114,588	88,898	203,485
FTCA	10,280	8,217	18,497	1,335	-	-	43,499	33,748	77,247
Unemployment insurance	1,527	2,163	3,690	63	-	-	-	-	-
Pension	7,016	8,423	15,439	86	-	-	-	-	-
Welfare fund	-	-	-	-	-	-	-	-	-
Health insurance	14,878	10,535	25,413	406	-	-	-	-	-
Worker's compensation	3,102	1,207	4,308	-	-	-	-	-	-
Substitute staff	-	-	-	-	-	-	-	-	-
Total personnel and fringe cost	174,053	133,320	307,373	19,420	-	-	158,087	122,646	280,733
Facilities cost									
Rent (Delegate Agency Administered Costs)	16,177	11,555	27,732	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-	-	-	-
Water/sewer	-	-	-	-	-	-	-	-	-
Utilities (Delegate Agency Administered Costs)	1,644	2,464	4,108	-	-	-	-	-	-
Insurance	3,606	2,705	6,311	-	-	-	-	-	-
Telecommunications	850	794	1,644	-	-	-	-	-	-
Maintenance and repairs	3,557	3,196	6,753	-	-	-	-	-	-
Other facilities cost	1,991	801	2,792	-	-	-	-	-	-
Total facilities cost	27,826	21,514	49,340	-	-	-	-	-	-
Other than personnel services (OTPS)									
Supplies	8,873	4,949	13,821	-	-	-	-	-	-
Equipment over \$5,000	-	-	-	-	-	-	-	-	-
Training	1,824	653	2,477	-	-	-	-	-	-
Parent services/family involvement	663	189	852	-	-	-	-	-	-
Programmatic consultants	3,760	4,597	8,356	28,000	11,025	39,025	3,513	2,440	5,953
Administrative consultants	4,813	3,567	8,380	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Audit	-	1,574	1,574	-	-	-	-	-	-
Food (not funded by CACFP)	-	-	-	-	-	-	-	-	-
Other OTPS	345	358	703	-	-	-	-	-	-
Total OTPS	20,277	15,887	36,164	28,000	11,025	39,025	3,513	2,440	5,953
Indirect cost									
Total Expenses	222,156	170,721	392,877	58,445	22,677	35,768	161,600	125,086	286,686
Breakdown by funding source:									
State	-	-	-	-	-	-	-	-	-
City	-	-	-	-	-	-	-	-	-
Private/Third-Party	-	-	-	-	-	-	-	-	-
Delegate Agency	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, HEAD START
Schedule of Equipment Inventory
June 30, 2019

SCHEDULE 4

Current Year Purchases (with total acquisition cost per unit of at least \$5,000 or above and purchased between 7/1/18 to 6/30/19):

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 7/1/12 to 6/30/18):

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
Stove Garland	1	G60-10RR	6/30/2015		ACQ	\$ -	\$ 5,753	\$ -	\$ -	\$ 5,753
Air conditioner Fujitsu	1	ASU24RLF	8/21/2015		ACQ	\$ -	\$ 9,250	\$ -	\$ -	\$ 9,250
Air conditioner Fujitsu	1	617	8/21/2015		ACQ	\$ -	\$ 9,250	\$ -	\$ -	\$ 9,250
Video Conference Equipment	1	814D36	9/10/2015		ACQ	\$ -	\$ 6,900	\$ -	\$ -	\$ 6,900
Dishwasher	1	231152402	4/6/2017		ACQ	\$ -	\$ 8,664	\$ -	\$ -	\$ 8,664
						\$ -	\$ -	\$ -	\$ -	\$ -
						\$ -	\$ -	\$ -	\$ -	\$ -

Grand Total \$ 39,817

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

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, HEAD START
Schedule of Quantitative Program Results
For the year ended June 30, 2019

SCHEDULE 5

ENROLLMENT

1	Contracted slots per site	
	a) Name of sites	165
	b)	-
	c)	-
	d)	-
	Total	<u>165</u>
2	Number of classrooms per site	
	a)	9
	b)	-
	c)	-
	d)	-
	Total	<u>9</u>
3	Number of children enrolled by site	
	a)	142
	b)	-
	c)	-
	d)	-
	Total	<u>142</u>
4	Number of children in attendance by site	
	a)	120
	b)	-
	c)	-
	d)	-
	Total	<u>120</u>
5	The average attendance for contract by site (#4 divided by #3)	
	a)	85%
	b)	-
	c)	-
	d)	-
	Total Average	<u>85%</u>

COST

1	Total expense for the contract. (Total EL expense in Schedule 1-A)	\$ 2,336,862
2	Total expense by site	
	a)	\$ 2,336,862
	b)	-
	c)	-
	d)	-
	Total	<u>\$ 2,336,862</u>
3	Average cost slots (Total expenses/Total attendance by sites)	19,473.85
4	Average cost per site/Total cost per site/Attendance by site	
	a)	\$ 19,474
	b)	-
	c)	-
	d)	-
	Total	<u>\$ 19,474</u>

**NORTHERN MANHATTAN PERINATAL PARTNERSHIP, HEAD START
 SCHEDULE OF DUE TO OR DUE FROM ACS
 FOR THE YEAR ENDED JUNE 30, 2019**

SCHEDULE 6

Due To or Due From ACS at 6/30/2018		\$	441,617
Cash received/advances from ACS			2,407,911
Plus other funds collected:			
Parent Fees			-
Other revenue (disability, interest, etc.)			-
Total funds available		\$	2,849,528
Less claimable expenditures:			
Expenditures	\$	(2,406,641)	
Less: Accrued Vacation		57,729	
Less: FICA - Accrued Vacation		4,613	
Less: Questioned Costs		-	
		\$	(2,344,300)
Due To or Due From ACS at 6/30/2019		\$	505,228

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

NORTHERN MANHATTAN PERINATAL PARTNERSHIP, HEAD START
 SCHEDULE OF ACCRUED VACATION
 FOR THE YEAR ENDED JUNE 30, 2019

SCHEDULE 7

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

<u>Payroll Date</u>	<u>Employee # or position</u>	<u>Accrued Vacation</u>	<u>FICA - Accrued Vacation</u>	<u>Total as at 6/30/2019</u>
	ASSISTANT TEACHER	\$ 1,400.05	\$ 111.86	\$ 1,511.92
	ASSISTANT TEACHER	926.18	74.00	\$ 1,000.18
	ASSISTANT TEACHER	1,193.50	95.36	\$ 1,288.86
	ASSISTANT TEACHER	1,687.92	134.86	\$ 1,822.78
	ASSISTANT TEACHER	780.23	62.34	\$ 842.57
	ASSISTANT TEACHER	998.97	79.82	\$ 1,078.78
	ASSISTANT TEACHER	1,932.31	154.39	\$ 2,086.70
	ASSISTANT TEACHER	1,465.11	117.06	\$ 1,582.17
	ASSISTANT TEACHER	852.54	68.12	\$ 920.66
	BOOKKEEPER	2,051.57	163.92	\$ 2,215.49
	COOK	1,660.58	132.68	\$ 1,793.26
	COOK	1,495.56	119.50	\$ 1,615.06
	CUSTODIAN	1,203.84	96.19	\$ 1,300.02
	CUSTODIAN	1,663.63	132.92	\$ 1,796.56
	CUSTODIAN	913.64	73.00	\$ 986.64
	DIRECTOR	5,987.13	478.37	\$ 6,465.50
	DIRECTOR ASSISTANT	2,560.96	204.62	\$ 2,765.58
	DIRECTOR EDUCATION	3,623.63	289.53	\$ 3,913.16
	FAMILY ASSISTANT	1,994.35	159.35	\$ 2,153.70
	FAMILY ASSISTANT	1,415.27	113.08	\$ 1,528.34
	FAMILY ASSISTANT	1,279.80	102.26	\$ 1,382.06
	FAMILY ASSISTANT	1,067.21	85.27	\$ 1,152.48
	SECRETARY	175.68	14.04	\$ 189.72
	SECRETARY	880.05	70.32	\$ 950.36
	SOCIAL WORKER	2,491.29	199.05	\$ 2,690.34
	TEACHER	1,627.61	130.05	\$ 1,757.66
	TEACHER	2,564.20	204.88	\$ 2,769.08
	TEACHER	1,590.85	127.11	\$ 1,717.96
	TEACHER	1,965.01	157.00	\$ 2,122.01
	TEACHER	1,973.27	157.66	\$ 2,130.94
	TEACHER	3,045.11	243.30	\$ 3,288.42
	TEACHER	1,860.97	148.69	\$ 2,009.66
	TEACHER AIDE	824.64	65.89	\$ 890.53
	TEACHER AIDE	575.97	46.02	\$ 621.99
		57,728.65	4,612.52	

Total Accrued Vacation and FICA - Accrued Vacation

\$ 62,341.17

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