Whitney M. Young, Jr. Health Center, Inc. and Foundation

Consolidated Financial Statements, Schedule of Expenditures of Federal Awards, Internal Control and Compliance (With Supplementary Information) and Independent Auditor's Reports

December 31, 2021 and 2020

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Whitney M. Young, Jr. Health Center, Inc. and Foundation

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Independent Auditor's Report

To the Board of Directors
Whitney M. Young, Jr. Health Center, Inc. and Foundation

Report on the Audit of the Financial Statements

Opinion

We have audited the consolidated financial statements of Whitney M. Young, Jr. Health Center, Inc. and Foundation (the "Organization"), which comprise the consolidated statements of financial position as of December 31, 2021 and 2020, and the related consolidated statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Organization as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. The financial statements of Whitney M. Young, Jr. Foundation were not audited in accordance with *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization'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 relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 May 11, 2022 on our consideration of the Organization'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 solely 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 the Organization'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 the Organization's internal control over financial reporting and compliance.

CohnReznick LLP

New York, New York
May 11, 2022

Whitney M. Young, Jr. Health Center, Inc. and Foundation

Consolidated Statements of Financial Position
December 31, 2021 and 2020

Assets

	2021	2020
Current assets		
Cash	$ 5,722,143	$ 5,842,536
Short-term investments	11,557,471	10,002,971
Patient accounts receivable, net	1,804,136	1,337,608
340B pharmacy program receivable	794,846	463,515
Grants and contracts and contributions receivable	752,750	760,053
Prepaid expenses and other current assets	484,220	587,323
Total current assets	21,115,566	18,994,006
Long-term investments	14,705,197	12,293,208
Deferred compensation	447,503	404,382
Property and equipment, net	6,107,339	6,244,397
Security deposits	162,350	162,350
	21,422,389	19,104,337
Total	$ 42,537,955	$ 38,098,343

Liabilities and Net Assets

	2021	2020
Current liabilities		
Accounts payable and accrued expenses	$ 875,804	$ 541,193
Accrued payroll and employee benefits	837,145	1,150,959
Due to third-party payors	518,387	80,672
Current maturities of long-term debt	-	424,729
Refundable advances	1,152,021	1,442,803
Total current liabilities	3,383,357	3,640,356
Noncurrent liabilities		
Deferred rent	187,253	223,205
Asset retirement obligation	25,075	25,075
Deferred compensation	447,503	404,382
Long-term debt, less current maturities	-	1,613,971
Total liabilities	4,043,188	5,906,989
Commitments and contingencies		
Net assets		
Without donor restrictions	38,203,608	31,938,767
With donor restrictions	291,159	252,587
Total net assets	38,494,767	32,191,354
Total	$ 42,537,955	$ 38,098,343

See Notes to Consolidated Financial Statements.

Whitney M. Young, Jr. Health Center, Inc. and Foundation

Consolidated Statement of Activities and Changes in Net Assets
Year Ended December 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue			
Patient services (net of contractual allowances and discounts)	$ 9,335,303	$ -	$ 9,335,303
DHHS grants	7,646,184	-	7,646,184
Contract services and other grants	1,733,648	-	1,733,648
In-kind contributions	620,920	-	620,920
Contributions	25,143	42,100	67,243
340B pharmacy program	7,391,465	-	7,391,465
Investment return, net	1,177,915	-	1,177,915
Other	2,058,710	-	2,058,710
Net assets released from restrictions	3,528	(3,528)	-
Total revenue	29,992,816	38,572	30,031,388
Expenses			
Salaries and related benefits	12,648,282	-	12,648,282
Other than personnel services	10,302,957	-	10,302,957
Depreciation and amortization	776,736	-	776,736
Total expenses	23,727,975	-	23,727,975
Changes in net assets	6,264,841	38,572	6,303,413
Net assets			
Beginning	31,938,767	252,587	32,191,354
End	$ 38,203,608	$ 291,159	$ 38,494,767

Whitney M. Young, Jr. Health Center, Inc. and Foundation

Consolidated Statement of Activities and Changes in Net Assets
Year Ended December 31, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue			
Patient services (net of contractual allowances and discounts)	$ 10,060,618	$ -	$ 10,060,618
DHHS grants	6,632,710	-	6,632,710
Contract services and other grants	2,608,865	-	2,608,865
In-kind contributions	392,302	-	392,302
Contributions	170,635	239,020	409,655
340B pharmacy program	8,054,673	-	8,054,673
Investment return, net	1,150,838	-	1,150,838
Other	28,480	-	28,480
Net assets released from restrictions	287,122	(287,122)	-
Total revenue	29,386,243	(48,102)	29,338,141
Expenses			
Salaries and related benefits	13,611,658	-	13,611,658
Other than personnel services	8,915,898	-	8,915,898
Depreciation and amortization	797,264	-	797,264
Total expenses	23,324,820	-	23,324,820
Changes in net assets	6,061,423	(48,102)	6,013,321
Net assets			
Beginning	25,877,344	300,689	26,178,033
End	$ 31,938,767	$ 252,587	$ 32,191,354

See Notes to Consolidated Financial Statements.

Whitney M. Young, Jr. Health Center, Inc. and Foundation

Consolidated Statement of Functional Expenses
Year Ended December 31, 2021

	Program Services							
	Medical	Dental	Behavioral Health	Pharmacy	Total Program Services	General and Administrative	Fundraising	Total
Salaries and wages	$ 5,751,229	$ 939,024	$ 1,270,445	$ -	$ 7,960,698	$ 2,391,660	$ 58,535	$ 10,410,893
Fringe benefits and payroll taxes	1,344,415	181,369	278,899	-	1,804,683	423,272	9,434	2,237,389
Consultants and contractual services	324,141	177,150	21,515	-	522,806	262,416	-	785,222
Medical, dental and pharmacy supplies	330,268	182,983	129,781	4,389,420	5,032,452	3,342	-	5,035,794
Donated vaccines	620,920	-	-	-	620,920	-	-	620,920
Professional fees	140,859	42,917	319,522	-	503,298	9,561	-	512,859
Translation services	79,549	5,612	-	-	85,161	-	-	85,161
Occupancy	221,521	113,387	201,063	37,597	573,568	170,281	11,518	755,367
Insurance	50,360	5,977	16,336	-	72,673	51,507	-	124,180
Repairs and maintenance and miscellaneous equipment	329,232	26,359	84,534	-	440,125	36,690	-	476,815
Telephone, cable and cell phones	133,920	16,882	28,675	-	179,477	17,458	966	197,901
Printing, publications, copier and postage	34,925	3,204	4,888	-	43,017	20,214	3,660	66,891
Office, housekeeping and food supplies	54,595	4,111	10,679	-	69,385	27,651	7,159	104,195
Information technology and data processing	368,306	13,155	81,916	-	463,377	584,531	4,615	1,052,523
Advertising and promotion	20,928	-	2,175	-	23,103	94,143	3,539	120,785
Office expenses	63,701	13,860	10,721	-	88,282	43,049	70	131,401
Travel, conferences, conventions and meetings	53,526	3,604	789	-	57,919	12,150	-	70,069
Dues and licenses	17,208	1,826	10,790	-	29,824	69,508	-	99,332
Other	3,291	375	963	-	4,629	57,913	1,000	63,542
Depreciation and amortization	367,216	139,631	139,697	-	646,544	130,192	-	776,736
Total functional expenses	$ 10,310,110	$ 1,871,426	$ 2,613,388	$ 4,427,017	$ 19,221,941	$ 4,405,538	$ 100,496	$ 23,727,975

Whitney M. Young, Jr. Health Center, Inc. and Foundation

Consolidated Statement of Functional Expenses
Year Ended December 31, 2020

	Program Services							
	Medical	Dental	Behavioral Health	Pharmacy	Total Program Services	General and Administrative	Fundraising	Total
Salaries and wages	$ 6,388,343	$ 836,085	$ 1,574,812	$ -	$ 8,799,240	$ 2,294,877	$ 68,389	$ 11,162,506
Fringe benefits and payroll taxes	1,438,441	167,210	355,203	-	1,960,854	477,573	10,725	2,449,152
Consultants and contractual services	332,679	150,073	2,340	-	485,092	208,537	-	693,629
Medical, dental and pharmacy supplies	386,933	105,000	130,041	4,118,943	4,740,917	626	-	4,741,543
Donated vaccines	392,302	-	-	-	392,302	-	-	392,302
Professional fees	184,772	-	120,070	-	304,842	13,418	-	318,260
Translation services	103,692	2,927	-	-	106,619	-	-	106,619
Occupancy	103,473	101,580	154,974	33,038	393,065	149,504	11,465	554,034
Insurance	53,289	7,223	15,879	-	76,391	45,754	-	122,145
Repairs and maintenance and miscellaneous equipment	203,451	21,601	51,418	-	276,470	42,348	-	318,818
Telephone, cable and cell phones	128,344	14,284	31,095	-	173,723	-	938	174,661
Printing, publications, copier and postage	30,098	1,764	5,387	-	37,249	15,798	3,488	56,535
Office, housekeeping and food supplies	62,956	3,132	15,453	-	81,541	14,918	884	97,343
Information technology and data processing	177,813	8,257	78,822	-	264,892	356,307	3,547	624,746
Advertising and promotion	35,574	-	2,300	-	37,874	40,915	3,983	82,772
Office expenses	59,394	15,796	9,480	-	84,670	12,836	25	97,531
Travel, conferences, conventions and meetings	34,507	3,484	3,857	-	41,848	15,908	35	57,791
Dues and licenses	3,417	512	5,094	-	9,023	86,529	56	95,608
Bad debt	172,434	44,494	22,173	-	239,101	-	-	239,101
Other	5,592	5,779	15,500	-	26,871	115,589	-	142,460
Depreciation and amortization	359,214	151,713	142,104	-	653,031	144,233	-	797,264
Total functional expenses	$ 10,656,718	$ 1,640,914	$ 2,736,002	$ 4,151,981	$ 19,185,615	$ 4,035,670	$ 103,535	$ 23,324,820

See Notes to Consolidated Financial Statements.

Whitney M. Young, Jr. Health Center, Inc. and Foundation

Consolidated Statements of Cash Flows
Years Ended December 31, 2021 and 2020

	2021	2020
Cash flows from operating activities		
Cash received from patient services and pharmacy program	$ 16,366,624	$ 17,826,501
Cash received from contracts and other grants	9,121,496	9,416,041
Cash received for restricted donations	42,100	239,020
Cash received from other	20,010	28,480
Cash paid to employees	(12,962,096)	(13,776,987)
Cash paid to vendors	(9,280,275)	(8,694,263)
Net cash provided by operating activities	3,307,859	5,038,792
Cash flows from investing activities		
Purchase of investments	(2,788,574)	(6,297,257)
Purchase of property and equipment	(639,678)	(358,333)
Net cash used in investing activities	(3,428,252)	(6,655,590)
Cash flows from financing activities		
Proceeds from long-term debt	-	2,038,700
Net cash provided by financing activities	-	2,038,700
Net (descrease) increase in cash	(120,393)	421,902
Cash, beginning	5,842,536	5,420,634
Cash, end	$ 5,722,143	$ 5,842,536

Whitney M. Young, Jr. Health Center, Inc. and Foundation

Consolidated Statements of Cash Flows
Years Ended December 31, 2021 and 2020

	2020	2019
Reconciliation of changes in net assets to net cash provided by operating activities		
Changes in net assets	$ 6,303,413	$ 6,013,321
Adjustments to reconcile changes in net assets to net cash provided by operating activities		
Depreciation and amortization	776,736	797,264
Investment return, net	(1,177,915)	(1,150,838)
Gain on extinguishment of long-term debt	(2,038,700)	-
Deferred rent	(35,952)	(51,235)
Changes in operating assets and liabilities		
Patient accounts receivable	(466,528)	(387,119)
340B pharmacy program receivable	(331,331)	128,329
Grants and contracts and contributions receivable	7,303	(74,674)
Prepaid expenses and other current assets	103,103	(259,374)
Accounts payable and accrued expenses	334,611	139,942
Accrued payroll and employee benefits	(313,814)	(165,329)
Due to third-party payors	437,715	(30,000)
Refundable advances	(290,782)	78,505
Net cash provided by operating activities	$ 3,307,859	$ 5,038,792
Supplemental disclosure of noncash financing activity		
Gain on extinguishment of long-term debt	$ 2,038,700	$ -

See Notes to Consolidated Financial Statements.

Note 1 - Organization

Whitney M. Young, Jr. Health Center, Inc. (the "Center") is a Federally Qualified Health Center ("FQHC") that operates healthcare centers in Albany and Rensselaer counties, New York. The Center provides a broad range of health services to a largely medically underserved population.

Whitney M. Young, Jr. Foundation (the "Foundation") was created solely and exclusively to solicit contributions to support the Center. The Center is the sole member of the Foundation and is, therefore, considered the parent company.

The U.S. Department of Health and Human Services (the "DHHS") provides substantial support to the Center. The Center is obligated under the terms of the DHHS grants to comply with specified conditions and program requirements set forth by the grantor.

Note 2 - Significant accounting policies

Basis of presentation

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America ("GAAP").

The accompanying consolidated financial statements include the accounts of the Center and Foundation (collectively, the "Organization"). All intercompany transactions and account balances have been eliminated in consolidation.

Use of estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Classification of net assets

The Organization reports information regarding its consolidated financial position and activities according to the following two categories:

Net assets without donor restrictions: are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

Net assets with donor restrictions: are subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by 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 statements of activities and changes in net assets. Net assets with donor restrictions amounted to $291,159 and $252,587 at December 31, 2021 and 2020, respectively.

Cash and cash equivalents
The Organization maintains its cash and cash equivalents in bank deposit accounts that, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. All highly-liquid investments with maturities of three months or less when purchased are considered to be cash equivalents.

Investments
Investments are comprised of mutual funds, common stocks, exchange traded funds, bonds, U.S. Treasury and agency securities and collective investment funds that are valued at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Purchases and sales of securities are recorded on a trade-date basis. Interest income, realized and unrealized gains and losses are recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Investment return, net is reported in the statements of activities and changes in net assets and consists of interest and dividend income and realized and unrealized gains and losses.

Patient services receivable
The collection of receivables from third-party payors and patients is the Center's primary source of cash for operations and is critical to its operating performance. The primary collection risks relate to uninsured patient accounts and patient accounts for which the primary insurance payor has paid, but patient responsibility amounts (deductibles and copayments) remain outstanding. Patient receivables from third-party payors are carried at a net amount determined by the original charge for the service provided, less an estimate made for contractual adjustments or discounts provided to third-party payors.

Receivables due directly from patients are carried at the original charge for the service provided less discounts provided under the Center's charity care policy, less amounts covered by third-party payors and less an estimated allowance for doubtful receivables. Management determines the allowance for doubtful accounts by identifying troubled accounts and by historical experience applied to an aging of accounts. The Center considers accounts past due when they are outstanding beyond 60 days with no payment. The Center generally does not charge interest on past due accounts. Patient receivables are written off against the allowance for doubtful accounts when deemed uncollectible. Recoveries of receivables previously written off are recorded as a reduction of bad debt expense when received.

Grants and contracts receivable
Grants and contracts receivable consist of costs under the grant and contract agreements that were incurred prior to year-end for which payment has not been received. Grants and contracts receivable credit risk is limited due to the nature of the grants and contracts. The Organization regularly monitors its grants and contracts receivable by investigating delayed payments and differences when payments received do not conform to the amount billed. The Organization considers all grants and contracts as collectible.

Property and equipment
Property and equipment are stated at cost less accumulated depreciation and amortization. Depreciation and amortization are calculated using the straight-line method over the estimated useful lives of the assets ranging from three to 40 years. Leasehold improvements are amortized over the shorter of the useful life of the asset or the lease term. Expenditures over $5,000 are capitalized. Maintenance, repairs and minor renewals are expensed as incurred. When assets are retired or otherwise disposed of, their costs and related accumulated depreciation and amortization

are removed from the accounts and any resulting gains or losses are included in changes in net assets.

Construction in progress is recorded at cost. The Organization capitalizes construction, insurance and other costs during the period of construction. Depreciation and amortization are recorded when construction is substantially complete and the assets are placed in service.

According to federal regulations, any property and equipment obtained through federal funds are subject to a lien by the federal government. Provided that the Center maintains its tax-exempt status and the property and equipment are used for their intended purpose, the Center is not required to reimburse the federal government. If the stated requirements are not met, the Center would be obligated to the federal government in an amount equal to the fair value of the property and equipment.

Impairment of long-lived assets
The Organization reviews its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. In performing a review for impairment, the Organization compares the carrying value of the assets with their estimated future undiscounted cash flows. If it is determined that impairment has occurred, the loss would be recognized during that period. The impairment loss is calculated as the difference between the asset's carrying value and the present value of estimated net cash flows or comparable market values, giving consideration to recent operating performance and pricing trends. The Organization does not believe that any material impairment currently exists related to its long-lived assets.

Deferred rent
The Organization occupies space under leases containing escalation clauses and/or incentives that require normalization of the rental expense over the life of the leases. The resulting deferred rent is reflected in the accompanying consolidated statements of financial position.

Contributions
Transactions where the resource provider often receives value indirectly by providing a societal benefit, although the societal benefit is not considered to be of commensurate value, are deemed to be contributions. Contributions are classified as either conditional or unconditional. A conditional contribution is a transaction where the Organization has to overcome a barrier or hurdle to be entitled to the resource and the resource provider is released from the obligation to fund or has the right of return of any advanced funding if the Organization fails to overcome the barrier. The Organization recognizes the contribution revenue upon overcoming the barrier or hurdle. Any funding received prior to overcoming the barrier is recognized as refundable advance.

Unconditional contributions are recognized as revenue and receivable when the commitment to contribute is received.

Conditional and unconditional contributions are recorded as either with donor restriction or without donor restriction. Contributions are recognized as contributions with donor restrictions if they are received with donor stipulations that limit the use of the donated asset. Contributions received with no donor stipulations are recorded as contributions without donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and are reported in the statements of activities and changes in net assets as net assets released from restriction. Donor-restricted contributions whose restrictions expire during the same fiscal year are recognized as contribution without donor restrictions.

At December 31, 2021, the Organization has received grants and contracts from governmental entities, accounted for as exchange transactions, in the aggregate amount of approximately $7,000,000 that have not been recorded in the accompanying consolidated financial statements. These grants and contracts require the Organization to complete certain performance obligations during specified periods. If such performance obligations are not provided during the specified periods, the governmental entities are not obligated to expend the funds allotted under the contracts.

Grants and contracts revenue

Revenue from grants and contracts with resource providers such as the government and its agencies, other organizations and private foundations are accounted for either as exchange transactions or as contributions. When the resource provider receives commensurate value in return for the resources transferred to the Organization, the revenue from the grant or contract is accounted for as an exchange transaction. For purposes of determining whether a transfer of asset is a contribution or an exchange, the Organization deems that the resource provider is not synonymous with the general public, i.e., indirect benefit received by the public as a result of the assets transferred is not deemed equivalent to commensurate value received by the resource provider. The execution of a resource provider's mission or the positive sentiment from acting as a donor is not deemed to constitute commensurate value received by a resource provider.

Revenue from grants and contracts that are accounted for as exchange transactions is recognized when performance obligations have been satisfied. Absent donor stipulations to the contrary, grants and contracts awarded for the acquisition of long-lived assets are reported as nonoperating revenue during the fiscal year in which the assets are acquired. Cash received in excess of revenue recognized is recorded as refundable advances. Grants and contract transactions where the resource provider does not receive commensurate value are accounted for as a contribution.

Patient services revenue

Patient care service revenue is reported at the amount that reflects the consideration to which the Center expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payors (including health insurers and government programs), and others and include variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Center bills the patients and third-party payors several days after the services are performed or the patient is discharged from the facility. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Center. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. The Center believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Generally, performance obligations satisfied over time relate to patients receiving services in the Center's outpatient centers. The Center measures the performance obligation from the commencement of an outpatient service, to the point when it is no longer required to provide services to that patient, which is generally at the time of completion of the outpatient services. Revenue for performance obligations satisfied at a point in time is generally recognized when services are provided to patients and the Center does not believe it is required to provide additional goods or services related to the provision of healthcare services.

Because all of its performance obligations relate to contracts with a duration of less than one year, the Center has elected to apply the optional exemption provided and is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. The Center's performance obligations consist primarily of outpatient services that occur within one day of a patient's visit, thus, there were no unsatisfied or partially unsatisfied performance obligations at the end of the reporting period.

The Center determines the transaction price based on standard charges for services provided, reduced by contractual adjustments provided to third party payors, discounts provided to uninsured patients in accordance with the Center's policy, and implicit price concessions provided to uninsured patients. The Center determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policies, and historical experience. The Center determines its estimate of implicit price concessions based on its historical collection experience with this class of patients.

Agreements with third-party payors typically provide for payments at amounts less than established charges. A summary of the payment arrangements with major third-party payors follows:

Medicare - Outpatient services are paid using prospectively determined rates.

Medicaid - Reimbursements for Medicaid services are generally paid at prospectively determined rates per visit or per covered member.

Other - Payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations provide for payment using prospectively determined rates per visit, discounts from established charges, and prospectively determined daily rates.

Laws and regulations concerning government programs, including Medicare and Medicaid, are complex and subject to varying interpretation. Because of investigations by governmental agencies, various health care organizations have received requests for information and notices regarding alleged noncompliance with those laws and regulations, which, in some instances, have resulted in organizations entering into significant settlement agreements. Compliance with such laws and regulations may also be subject to future government review and interpretation, as well as significant regulatory action, including fines, penalties, and potential exclusion from the related programs. There can be no assurance that regulatory authorities will not challenge the Center's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims or penalties would have upon the Center. In addition, the contracts the Center has with commercial payors also provide for retroactive audit and review of claims.

Settlements with third-party payors for retroactive adjustments due to audits, reviews, or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor, and the Center's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known (that is, new information becomes available), or as years are settled or are no longer subject to such audits, reviews, and investigations. Adjustments arising from a change in the transaction price were not significant in 2021 and 2020.

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. The Center also provides services to uninsured patients, and offers those uninsured patients a discount, either by policy or by law, from standard charges. The Center estimates the transaction price for patients with deductibles and coinsurance and from those who are uninsured based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts, and implicit price concessions. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change. For the years ended December 31, 2021 and 2020, no additional revenue was recognized due to changes in its estimates of implicit price concessions, discounts, and contractual adjustments for performance obligations satisfied in prior years.

Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as bad debt expense.

Consistent with the Center's mission, care is provided to patients regardless of their ability to pay. Therefore, the Center has determined it has provided implicit price concessions to uninsured patients and patients with other uninsured balances (for example, copays and deductibles). The implicit price concessions included in estimating the transaction price represent the difference between amounts billed to patients and the amounts the Center expects to collect based on its collection history with those patients.

The Center is open to all patients, regardless of their ability to pay. In the ordinary course of business, the Center renders services to patients who are financially unable to pay for healthcare. The Center provides care to these patients who meet certain criteria under its sliding fee discount policy without charge or at amounts less than the established rates. Charity care services are computed using a sliding fee scale based on patient income and family size. The Center maintains records to identify and monitor the level of sliding fee discount it provides. For uninsured self-pay patients that do not qualify for charity care, the Center recognizes revenue on the basis of its standard rates for services provided or on the basis of discounted rates, if negotiated or provided by policy. On the basis of historical experience, a significant portion of the Center's uninsured patients will be unable or unwilling to pay for the services provided. Thus, the Center records an explicit concession to uninsured patients in the period the services are provided based on historical experience.

Community benefit represents the cost of services for Medicaid, Medicare and other public patients for which the Center is not reimbursed.

Based on the cost of patient services, charity care and community benefit for the years ended December 31 amounted to the following:

	2021	2020
Charity care	$ 70,000	$ -
Community benefit	6,000,000	5,600,000

Such amounts determined to qualify as charity care are not reported as revenue. The Center has not changed its charity care or uninsured discount policies during fiscal years 2021 and 2020.

The Center has elected the practical expedient and does not adjust the promised amount of consideration from patients and third-party payors for the effects of a significant financing component due to the Center's expectation that the period between the time the service is provided to a patient and the time that the patient or a third-party payor pays for that service will be one year or less. However, the Center does, in certain instances, enter into payment agreements with patients that allow payments in excess of one year. For those cases, the financing component is not deemed to be significant to the contract.

The Center has applied the practical expedient and all incremental customer contract acquisition costs are expensed as they are incurred, as the amortization period of the asset that the Center otherwise would have recognized is one year or less in duration.

340B pharmacy program receivable and revenue
The Center participates in Section 340B of the Public Health Service Act ("PHS Act"), *Limitation on Prices of Drugs Purchased by Covered Entities* through its agreement with certain unaffiliated pharmacies. Participation in this program allows the Center to purchase pharmaceuticals at discounted rates for prescriptions to eligible patients. Revenue for performance obligations satisfied at a point in time is generally recognized when goods are provided to the Center's pharmacy patients and the Center does not believe it is required to provide additional goods or services related to that sale. The Center recognized pharmacy revenue of $7,391,465 and $8,054,673 for the years ended December 31, 2021 and 2020, respectively, and pharmacy receivable of $794,846 and $463,515 as of December 31, 2021 and 2020, respectively. The pharmacy receivable at December 31, 2019 was $591,844.

Because all of its performance obligations relate to pharmacy sales contracts with a duration of less than one year, the Center has elected to apply the optional exemption and did not disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. The Center's performance obligations in relation to pharmacy revenue consist primarily of pharmacy sales that occur as the patient purchases the prescription and there were no unsatisfied or partially unsatisfied performance obligations at the end of the reporting period.

The Center determines the transaction price based on standard charges for prescriptions provided, reduced by contractual adjustments provided to third party payors, discounts provided to uninsured patients in accordance with the Center's policy, and implicit price concessions provided to uninsured patients. The Center determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policies, and historical experience. The Center determines its estimate of implicit price concessions based on its historical collection experience with this class of patients.

Concentrations of credit risk
Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash, patient services receivable and grants and contracts receivable. The Organization places its cash with high-quality financial institutions. The Organization monitors its financial institutions and the concentration of credit risk on a regular basis and does not anticipate nonperformance by the financial institutions. Patient services receivable credit risk is limited because the receivables are reported at their outstanding unpaid balances reduced by an allowance for doubtful accounts when applicable. The Organization estimates doubtful accounts

based on historical bad debts, factors related to specific payors' ability to pay and current economic trends.

In-kind contributions
Donated vaccines are recognized in the accompanying consolidated financial statements based on fair value at the date of donation. In 2021 and 2020, donated vaccines received amounted to $620,920 and $392,302, respectively.

Interest earned on federal funds
Interest earned on federal funds is recorded as a payable to the United States Public Health Services ("PHS") in compliance with the regulations of the United States Office of Management and Budget.

Functional expenses
The costs of providing program and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among program services, general and administrative and fundraising services benefited. Such allocations are determined by management on an equitable basis. The expenses that are allocated are salaries, wages and fringe benefits and travel, which are allocated on the basis of time and effort; occupancy and facility costs and depreciation and amortization, which are allocated on the basis of square footage; medical and dental supplies, which are allocated on the basis of percentage of gross patient revenue; and professional fees, consultants and contractual services, information, technology and data processing and telephone, cable and cell phones, which are allocated on the basis of full time equivalent.

Performance indicator
The consolidated statements of activities and changes in net assets include changes in net assets without donor restrictions as the performance indicator. Changes in net assets with donor restrictions are excluded from the performance indicator.

Deferred compensation
The Organization has a deferred compensation arrangement for certain employees. Funds are held in a group annuity contract issued by an insurance company. At December 31, 2021 and 2020, the fair value of the group annuity contract was $447,503 and $404,382, respectively.

The contract issuer is contractually obligated to repay the principal and interest at a specified interest rate that is guaranteed. The crediting rate is based on a formula established by the contract issuer but may not be less than 0%. The crediting rate is reviewed on a quarterly basis for resetting.

Tax status
The Center and the Foundation were incorporated as not-for-profit corporations under the laws of the State of New York and are exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, there is no provision for income taxes. The Organization has no unrecognized tax benefits at December 31, 2021 and 2020. The Organization's federal and state income tax returns prior to fiscal year 2018 are closed and management continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings.

The Organization recognizes interest and penalties associated with tax matters as operating expenses, and include accrued interest and penalties with accrued expenses in the consolidated statements of financial position.

Subsequent events
The Organization has evaluated subsequent events through May 11, 2022, which is the date the consolidated financial statements were available to be issued.

Note 3 - Patient accounts receivable, net

Patient accounts receivable, net, consist of the following at December 31:

	2021	2020
Medicaid	$ 50,201	$ 25,433
Medicaid Managed Care	1,069,375	672,942
Medicare	161,145	183,459
Self-pay	7,180	9,558
Private insurance	220,073	164,265
New York Safety Net Pool / Uncompensated Care	296,162	281,951
Total	$ 1,804,136	$ 1,337,608

There were no allowances for doubtful accounts at December 31, 2021 and 2020, respectively. The Center had $0 and $681,499 of write-offs for the years ended December 31, 2021 and 2020, respectively. Patient receivable bad debt for the years ended December 31, 2021 and 2020 was based on patient-specific impairment events. The Center has not changed its charity care or uninsured discount policies during fiscal years 2021 and 2020. The patient services receivable at December 31, 2019 was $950,489.

Note 4 - Investments

At December 31, 2021 and 2020, investments consist of the following:

	2021		2020	
	Cost	Fair value	Cost	Fair value
Mutual funds	$ 5,047,616	$ 5,239,479	$ 3,598,249	$ 4,035,564
Exchange traded funds	7,793,555	8,738,483	4,686,114	5,380,370
Common stocks	253,650	253,860	1,151,457	1,274,443
Corporate bonds	1,792,992	3,368,789	3,391,691	3,554,865
U.S. government securities	8,629,308	8,662,057	7,850,490	8,050,937
Total	$ 23,517,121	$ 26,262,668	$ 20,678,001	$ 22,296,179

The Organization invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position.

Note 5 - Fair value measurements

The Organization values its financial assets based on the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. In order to increase consistency and comparability in fair value measurements, a fair value hierarchy prioritizes observable and unobservable inputs used to measure fair value into three broad levels, which are described below:

Level 1 - Quoted prices (unadjusted) in active markets that are accessible at the measurement date for identical assets or liabilities. The fair value hierarchy gives the highest priority to Level 1 inputs.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in inactive markets; or model-derived valuations in which all significant inputs are observable or can be derived principally from or corroborated with observable market data.

Level 3 - Unobservable inputs are used when little or no market data is available. The fair value hierarchy gives the lowest priority to Level 3 inputs.

In determining fair value, the Organization utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible as well as considers counterparty credit risk in its assessment of fair value.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2021 and 2020.

Mutual funds and exchange-traded funds: Valued at the daily closing price as reported by the fund on the active market on which the individual mutual funds are traded.

Common stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

Corporate bonds: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

U.S. government securities: Valued using pricing models maximizing the use of observable inputs for similar securities.

Group annuity contract: Valued at fair value by the insurance company by discounting related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer.

The following tables set forth by level, within the fair value hierarchy, the Organization's investments as of December 31, 2021 and 2020:

	Assets at fair value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Mutual funds				
Stock funds	$ 603,823	$ -	$ -	$ 603,823
Bond funds	3,059,157	-	-	3,059,157
Money market funds	1,576,499	-	-	1,576,499
Exchange traded funds				
Equity funds	6,350,485	-	-	6,350,485
Bond funds	2,387,998	-	-	2,387,998
Common stocks				
Energy	5,719	-	-	5,719
Financial	27,183	-	-	27,183
Healthcare	9,372	-	-	9,372
Utilities	15,308	-	-	15,308
Retail	19,007	-	-	19,007
Technology	97,731	-	-	97,731
Transportation	8,185	-	-	8,185
Consumer	71,355	-	-	71,355
Corporate bonds				
Investment grade	-	3,368,789	-	3,368,789
U.S. government securities	-	8,662,057	-	8,662,057
Total	$ 14,231,822	$ 12,030,846	$ -	$ 26,262,668

	Assets at fair value as of December 31, 2020			
	Level 1	Level 2	Level 3	Total
Mutual funds				
Stock funds	$ 541,797	$ -	$ -	$ 541,797
Bond funds	3,086,943	-	-	3,086,943
Money market funds	406,825	-	-	406,825
Exchange traded funds				
Equity funds	3,357,480	-	-	3,357,480
Bond funds	2,022,890	-	-	2,022,890
Common stocks				
Energy	39,350	-	-	39,350
Financial	114,543	-	-	114,543
Healthcare	162,767	-	-	162,767
Industrial	92,212	-	-	92,212
Insurance	35,178	-	-	35,178
Pharmaceutical	64,599	-	-	64,599
Retail	335,597	-	-	335,597
Technology	358,117	-	-	358,117
Telecommunications	36,719	-	-	36,719
Utilities	35,360	-	-	35,360
Corporate bonds				
Investment grade	-	3,554,865	-	3,554,865
U.S. government securities	-	8,050,937	-	8,050,937
Total	$ 10,690,377	$ 11,605,802	$ -	$ 22,296,179

There were no transfers among levels during the years ended December 31, 2021 and 2020. In such instances, the transfer is reported at the beginning of the reporting period.

The following tables set forth by level, within the fair value hierarchy, the Organization's deferred compensation as of December 31, 2021 and 2020:

	Deferred compensation at fair value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Group annuity contract	$ -	$ -	$ 447,503	$ 447,503

	Deferred compensation at fair value as of December 31, 2020			
	Level 1	Level 2	Level 3	Total
Group annuity contract	$ -	$ -	$ 404,382	$ 404,382

The following table sets forth a summary of changes in the fair value of the Organization's level 3 assets for the years ended December 31, 2021 and 2020:

	2021	2020
Balance, beginning	$ 404,382	$ 389,880
Unrealized (losses) gains	43,121	14,502
Balance, end	$ 447,503	$ 404,382

The following table represents the Organization's level 3 group annuity contract, the valuation techniques used to measure the fair values as of December 31, 2021 and 2020, respectively, and the significant unobservable inputs:

Investment	Fair value 2021	Fair value 2020	Principal valuation technique	Significant unobservable inputs	Range of significant input values	Weighted average
Group annuity contract	$ 447,503	$ 404,382	Discounted cash flow	Discount rate Duration (years)	3% - 4%	4%

Management determines the fair value measurement valuation policies and procedures, including those for Level 3 measurements. The Organization's Board of Directors assesses and approves these policies and procedures. Management uses the pricing data provided by the insurance carrier and evaluates a variety of factors including review of methods and assumptions used by the insurance carrier, recently executed transactions, existing contract, economic conditions, industry and market developments, and overall credit ratings.

Note 6 - Property and equipment, net

Property and equipment, net consists of the following:

	2021	2020
Land	$ 11,001	$ 11,001
Building	2,444,558	2,444,558
Building and leasehold improvements	7,918,799	7,581,345
Vehicles	428,874	381,947
Equipment	1,683,236	1,538,294
Furniture and fixtures	189,329	189,328
Software	602,571	566,507
Subtotal	13,278,368	12,712,980
Less accumulated depreciation and amortization	(7,252,784)	(6,476,049)
Add construction in progress	81,755	7,466
Total	$ 6,107,339	$ 6,244,397

In the event the DHHS grants are terminated, the DHHS reserves the right to transfer all property and equipment purchased with grant funds to the PHS or third parties.

Depreciation and amortization expense amounted to $776,736 and $797,264 in 2021 and 2020, respectively.

Note 7 - Line of credit

The Center has a revolving line of credit with a bank in the amount of $750,000 that bears interest at a rate equal to the bank's prime rate plus 0.5%. The line of credit is secured by the Organization's personal property, fixtures and deposits. At December 31, 2021 and 2020, there was no outstanding balance.

Note 8 - Long-term debt

	2021	2020
On April 11, 2020, the Center received loan proceeds in the amount of $2,038,700 under the Paycheck Protection Program ("PPP"). Established as part of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"), the PPP provides for loans to qualifying businesses in amounts up to 2.5 times the business's average monthly payroll expenses. PPP loans and accrued interest are forgivable after a "covered period" (24 weeks) as long as the borrower maintains its payroll levels and uses the loan proceeds for eligible purposes, including payroll, benefits, rent, and utilities. The forgiveness amount will be reduced if the borrower terminates employees or reduces salaries during the covered period. Any unforgiven portion of a PPP loan is payable over two years at an interest rate of 1.00%, with a deferral of payments for 10 months after the end of the covered period. On October 5, 2021, the Small Business Administration forgave the PPP loan and the amount of $2,038,700 is recorded as other revenue within the consolidated statement of activities and changes in net assets.	$ -	$ 2,038,700
Less current maturities	-	424,729
Long-term portion	$ -	$ 1,613,971

Note 9 - Net assets with donor restrictions

Net assets with donor restrictions at December 31, 2021 and 2020 consist of contributions received from the following organizations and individuals for specific programs and activities.

	2021			
	Balance January 1, 2021	2021 Additions	Released from Restrictions	Balance December 31, 2021
Whitney on Wheels Initiative	$ 144,050	$ 4,000	$ -	$ 148,050
Campaign for Smiles	26,746	-	-	26,746
Childhood Literacy	129	100	-	229
School Based Restorative / Access to Care	26,000	-	-	26,000
Children's Dental Program	30,619	4,000	-	34,619
Million Hearts Blood Pressure Monitoring	22,778	-	(3,528)	19,250
Patient Portal	-	10,000	-	10,000
Capacity Building Ambassador Program	2,265	-	-	2,265
Collaborative Health Services	-	24,000	-	24,000
Total	$ 252,587	$ 42,100	$ (3,528)	$ 291,159

	2020			
	Balance January 1, 2020	2020 Additions	Released from Restrictions	Balance December 31, 2020
Whitney on Wheels Initiative	$ 242,800	$ 108,250	$ (207,000)	$ 144,050
Campaign for Smiles	26,746	-	-	26,746
Childhood Literacy	29	100	-	129
School Based Restorative / Access to Care	26,000	-	-	26,000
Children's Dental Program	2,849	29,500	(1,730)	30,619
COVID-19	-	73,000	(73,000)	-
Million Hearts Blood Pressure Monitoring	-	25,000	(2,222)	22,778
Personal Protective Equipment	-	3,170	(3,170)	-
Capacity Building Ambassador Program	2,265	-	-	2,265
Total	$ 300,689	$ 239,020	$ (287,122)	$ 252,587

Note 10 - Patient services revenue (net of contractual allowances and discounts)

The composition of patient services revenue by major payor sources for the years ended December 31, 2021 and 2020 is as follows:

	2021	2020
Medicaid	$ 442,059	$ 827,775
Medicaid Managed Care	6,418,135	5,996,429
Medicare	1,143,786	1,325,997
Self-pay	139,171	353,319
Private insurance	802,006	1,131,482
New York Safety Net Pool / Uncompensated Care	390,146	425,616
Total	$ 9,335,303	$ 10,060,618

Revenue from patient's deductibles and coinsurance are included in the preceding categories based on the primary payor. Patient receivables consist of amounts due from government programs, commercial insurance companies, other group insurance programs, and private pay patients. Medicaid and Medicare revenue is reimbursed to the Center at the net reimbursement rates as determined by each program. Reimbursement rates are subject to revisions under the provisions of reimbursement regulations. Adjustments for such revisions are recognized in the fiscal year incurred.

Note 11 - DHHS grants

For the years ended December 31, 2021 and 2020, the Organization recognized grant revenue from the DHHS as follows:

Grant number	Grant Period	Total grant	Revenue recognized
6 H80CS00433-19-03	04/01/20 - 03/31/21	$ 5,601,061	$ 1,962,329
6 H80CS00433-20-07	04/01/21 - 03/31/22	5,530,832	3,532,629
1 H8DCS36560-01-01	04/01/20 - 03/31/21	879,845	879,845
4 H8ECS38870-01-01	05/01/20 - 04/30/22	407,089	302,311
1 H8FCS41484-01-00	04/01/21 - 03/31/23	3,461,750	17,100
5 H76HA00032-30-00	05/01/20 - 04/30/21	381,620	108,152
5 H76HA00032-31-01	05/01/21 - 04/30/22	381,620	262,955
1 H7CHA37134-01-00	04/01/20 - 03/31/21	67,500	31,415
5H79SM080547-03	09/30/20 - 09/29/21	485,000	328,849
5H79SM080547-04	09/30/21 - 09/29/22	485,000	18,266
Provider Relief Fund			202,333
Total DHHS revenue 2021			$ 7,646,184

Grant number	Grant Period	Total grant	Revenue recognized
6 H80CS00433-18-07	04/01/19 - 03/31/20	$ 5,968,311	$ 1,954,811
6 H80CS00433-19-03	04/01/20 - 03/31/21	5,601,061	3,638,732
1 H8CCS35180-01-00	03/15/20 - 03/14/21	66,251	66,251
1 H8DCS36560-01-00	04/01/20 - 03/31/21	879,845	-
1 H8ECS38870-01-00	05/01/20 - 04/30/21	407,089	-
5 H76HA00032-29-00	05/01/19 - 04/30/20	381,620	178,263
5 H76HA00032-30-00	05/01/20 - 04/30/21	381,620	273,468
6H79SM080547-02M001	09/30/19 - 09/29/20	485,000	365,034
5H79SM080547-03	09/30/20 - 09/29/21	485,000	156,151
Provider Relief Fund			-
Total DHHS revenue 2020			$ 6,632,710

Note 12 - Availability and liquidity

The following represents the Organization's financial assets at December 31, 2021 and 2020:

	2021	2020
Financial assets at year end		
Cash	$ 5,722,143	$ 5,842,536
Short-term investments	11,557,471	10,002,971
Patient accounts receivable, net	1,804,136	1,337,608
340B pharmacy program receivable	794,846	463,515
Grants and contracts and contributions receivable	752,750	760,053
Total financial assets	20,631,346	18,406,683
Less amounts not available to be used within one year		
Net assets with donor restrictions	291,159	252,587
Financial assets available to meet general expenditures over the next 12 months	$ 20,340,187	$ 18,154,096

The Center's goal is generally to maintain liquid financial assets to meet 90 days of operating expenses (approximately $5.7 million). As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts and certificates of deposit. The Center has a $750,000 bank revolving line of credit to meet cash flow needs. As of December 31, 2021 and 2020, there were no outstanding balances on this line of credit. The Center received a Small Business Administration Payment Protection Program loan in May 2020 for $2,038,700 and this debt was categorized as a long-term liability on the balance sheet at December 31, 2020. On October 5, 2021, the Small Business Administration granted the Center's loan forgiveness filing, and this entire debt was extinguished, and then recorded as other revenue.

As of December 31, 2021, the Center has commitments to expand operations in the communities it serves with new and expanded health care facilities and offices, the costs of which will approximate $4.6 million in property development, renovations and health care facility build-out costs to be paid from operations. A New York State Department of Health grant notice of award was received during 2019, but the grantee must pay for the construction costs before applying for grant drawdowns. Additional financial commitments in 2022 include investments into existing infrastructures and properties to improve patient care and patients' access to new services such as telemedicine technology. Further, a new electronic health record computer system was implemented in December 2020, which will require $800,000 annually in software user fees. Additional electronic health record computer systems will be implemented in 2022, which include new behavioral health and dental software platforms.

The Center also maintains long-term investments held in securities traded on the open markets of $14.9 million and $12.4 million as of December 31, 2021 and 2020. These investment reserves are intended to fund future information technologies during years 2022 and beyond to include further buildout and expansion of an existing data warehouse population health management platform as well as a new dispensing and electronic health record system for the Center's substance use disorder programs (estimated at $800,000). Further, additional cash reserves will be needed to meet the reserve requirements that New York State Department of Health (DOH) and Department of Financial Services (DFS) and the managed care organizations ("MCOs") require for participation in downside risk bearing value based payment ("VBP") arrangements. The standard reserve amount is expected to be sixty days of premiums attached to the patients in the MCOs (estimated at $3,100,000). The Center's membership in the Finger Lakes Independent Practice Association (FLIPA) will increase engagement in VBP contracts, which is likely to require these reserve requirements in any downside risk arrangements. The Center continues to evaluate potential merger activities with another local area health organization. If a merger were approved, investments into the early operational parity would be needed to enhance the combined entity. These investments involve both staff wage and benefit parity as well as infrastructure investments.

Note 13 - Pension plan

The Organization has a defined contribution pension plan covering substantiality all employees. The Organization makes a matching contribution equal to 200% of the employee's elective annual contributions up to a maximum limit of 2% of the employee's compensation after the employee reaches six months of service with no age requirement. Contributions total $337,687 and $388,100 for the years ended December 31, 2021 and 2020, respectively.

Note 14 - Related party transactions

In March 2015, the Center became one of five members of a limited liability company known as Alliance for Better Health Care, LLC ("the Alliance"). The Alliance was formed in response to a New York State Department of Health, DHHS-CMS supported initiative called the Delivery System Reform Incentive Payment Program ("DSRIP"). The shared goals of DSRIP and the Alliance are to achieve the so-called "Triple Aim" of improving patient care, improving the overall health and wellness of the communities served, and reducing health care costs. The Alliance has a DSRIP contract with the State of New York with the potential to earn up to $237 million over the five-year DSRIP period, which was extended for another year through to March 31, 2021, and an additional $13 million might be made available as part of certain high-performance pools. Based on the terms of the agreement between the Center and the Alliance, DSRIP funds are to be disbursed to the Alliance's members based on participation in each DSRIP project, as well as each member's individual performance in relation to the DSRIP metrics, to be determined by the Alliance, not based on each member's ownership in the Alliance. The Alliance operating agreement did not require the Center to contribute capital to the venture nor does it require any future investment in the operation of the Company. Based on the preceding circumstances, there is no determinable value assigned to the Center's investment in the Alliance, and no investment value is included in the Organization's consolidated financial statements.

During the years ended December 31, 2021 and 2020, the Organization recorded $171,217 and $1,383,350, respectively, in grant revenue related to its DSRIP contract with the Alliance, which is included in grant revenue in the Organization's consolidated statements of activities and changes in net assets. The Organization recorded $1,152,021 and $1,240,470 as refundable advances on the consolidated statements of financial position as of December 31, 2021 and 2020, respectively.

Note 15 - Commitments and contingencies

The Center has contracted with various funding agencies to perform certain healthcare services and receives Medicaid and Medicare revenue from the State and federal governments. Reimbursements received under these contracts and payments under Medicaid and Medicare are subject to audit by federal and state governments and other agencies. Upon audit, if discrepancies are discovered, the Center could be held responsible for reimbursing the agencies for the amounts in question.

The Center maintains its medical malpractice coverage under the Federal Tort Claims Act ("FTCA"). FTCA provides malpractice coverage to eligible PHS-supported programs and applies to the Center and its employees while providing services within the scope of employment included under grant-related activities. The Attorney General, through the U.S. Department of Justice, has the responsibility for the defense of the individual and/or grantee for malpractice cases approved for FTCA coverage.

The Center purchases professional and general liability insurance with a maximum limit of $3,000,000, to cover medical malpractice claims not covered by the FTCA. There are no known claims or incidents that may result in the assertion of additional claims arising from services provided to patients as of December 31, 2021 and 2020.

On October 10, 2019, the Center reached a new collective bargaining agreement with its union, which covers approximately 18% of the Organization's employees. The agreement became effective July 1, 2019 and expires on June 30, 2022. The agreement provides for across the board salary increases of 3% effective July 1, 2019, and effective July 1, 2021, an across the board increase of 2.25%, and if health insurance premiums do not increase more than 10% over the 2021 premiums, an additional 0.5% will be added to the annual increase for a total possible increase of 2.75%.

The healthcare industry is subject to voluminous and complex laws and regulations of federal, state and local governments. Compliance with such laws and regulations can be subject to future government review and interpretation as well as regulatory actions unknown or unasserted at this time. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, government healthcare program participation requirements, reimbursement laws and regulations, anti-kickback and anti-referral laws and false claims prohibitions. In recent years, government activity has increased with respect to investigations and allegations concerning possible violations of reimbursement, false claims, anti-kickback and anti-referral statutes and regulation by healthcare providers. The Center believes that it is in material compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoing. Upon audit, if discrepancies are discovered, the Center could be held responsible for refunding the amount in question.

The Organization entered into various lease agreements for the use of space that have been classified as operating leases and expire on various dates through to 2029. Rent expense paid for the years ended December 31, 2021 and 2020 was $405,473 and $312,200, respectively.

As of December 31, 2021, the Organization is obligated to make future minimum payments in each of the subsequent five years and thereafter as follows:

2022	$	299,871
2023		300,181
2024		264,331
2025		212,976
2026		82,692
Thereafter		131,485
Total	$	1,291,536

In early 2020, an outbreak of a novel strain of coronavirus that causes COVID-19 emerged globally. As a result, events have occurred, including mandates from federal, state and local authorities that have caused business disruption leading to a significant decline in patient visits. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of this impediment. Therefore, while the Organization expects this matter to negatively impact the Organization's financial condition, results of operations and cash flows, the extent of the financial impact and duration cannot be reasonably estimated at this time.

During March 2020, the Organization entered into a Letter of Intent with a local health care provider to perform due diligence efforts to explore a possible merger.

Supplementary Information

Whitney M. Young, Jr. Health Center, Inc. and Foundation

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021

Federal Grantor/ Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services				
Direct Programs				
Health Center Program Cluster				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	N/A	$ -	$ 313,392
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	N/A	-	1,199,256
Subtotal Assistance Listing Number 93.224			-	1,512,648
Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program	93.527	N/A	-	5,181,566
Total Health Center Program Cluster			-	6,694,214
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	N/A	-	371,107
COVID-19 - Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	N/A	-	31,415
Subtotal Assistance Listing Number 93.918			-	402,522
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	N/A	-	347,115
COVID-19 - HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund	93.461	N/A	-	34,916
COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	N/A	-	202,333
Passed through New York State Department of Health				
Maternal and Child Health Services Block Grant to the States	93.994	DOH01-C32426GG-3450000	-	29,267
Refugee and Entrant Assistance - State Administered Programs	93.566	DOH01-C35390GG-3450000	-	10,474
Passed through HealthEfficient				
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's	93.421	Not Available	-	2,500
Passed through Research Foundation for Mental Hygiene, Inc.				
Opioid STR	93.788	H79 TI083327-01	-	16,273
Total U.S. Department of Health and Human Services			-	7,739,614
U.S. Department of Agriculture				
Passed through New York State Department of Health				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	DOH01-C35435GG-3450000	-	1,593,978
Total U.S. Department of Agriculture			-	1,593,978
Total Expenditures of Federal Awards			$ -	$ 9,333,592

See Notes to Schedule of Expenditures of Federal Awards.

Notes to Schedule of Expenditures of Federal Awards
December 31, 2021

Note 1 - Basis of presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Whitney M. Young, Jr. Health Center, Inc. (the "Center") under programs of the federal government for the year ended December 31, 2021. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Center, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Center.

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 or are limited as to reimbursement.

Note 3 - Indirect cost rate

The Center has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4 - Nonmonetary assistance

Nonmonetary assistance is reported in the Schedule at the fair value of the Special Supplemental Nutrition Program for Women, Infants, and Children ("WIC") checks and Electronic Benefits Transfer ("EBT") or WIC cards received. The total federal share of the food instruments distributed by the Center amounted to $1,148,580 and is included in the Schedule.

Note 5 - COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution - Assistance Listing Number 93.498

For the DHHS awards related to the Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution (PRF) program, DHHS has indicated the amounts on the schedule be reported corresponding to reporting requirements of the HRSA PRF Reporting Portal. Payments from DHHS for PRF are assigned to 'Payment Received Periods' (each, a Period) based upon the date each payment from the PRF was received. Each Period has a specified Period of Availability and timing of reporting requirements. Entities report into the HRSA PRF Reporting Portal after each Period's deadline to use the funds (i.e., after the end of the Period of Availability).

The Schedule includes $202,333 received from DHHS between April 10, 2020 and April 24, 2020. In accordance with guidance from DHHS, this amount is presented as Period 1. The amount is recognized as DHHS grant revenue in the consolidated financial statements in the year ended December 31, 2021.

Note 6 - COVID-19 - HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund - Assistance Listing Number 93.461

For the DHHS award related to the HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund program (the Uninsured/CAF Program), the amount on the Schedule relates to the amount of revenue recognized in the consolidated financial statements during the year ended December 31, 2021.

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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
Whitney M. Young, Jr. Health Center, Inc.

We have audited 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, the consolidated financial statements of Whitney M. Young, Jr. Health Center, Inc. (the "Center"), which comprise the consolidated statements of financial position as of December 31, 2021 and 2020, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements and have issued our report thereon dated May 11, 2022. The financial statements of Whitney M. Young, Jr. Foundation were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Whitney M. Young, Jr. Foundation.

Report on Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's consolidated 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 consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

CohnReznick LLP

New York, New York
May 11, 2022

Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Directors
Whitney M. Young, Jr. Health Center, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Whitney M. Young, Jr. Health Center, Inc.'s (the "Center") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Center's major federal programs for the year ended December 31, 2021. The Center's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Center complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

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 the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Center 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 the Center's compliance with the compliance requirements referred to above.

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 the Center's federal programs.

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the 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 the Center's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Center'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 the Center'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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that 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.

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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.

CohnReznick LLP

New York, New York
May 11, 2022

Schedule of Findings and Questioned Costs
December 31, 2021

Section I - Summary of Auditor's Results

Financial Statements:

Type of report the auditor issued on whether the consolidated 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 federal 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 federal programs:

Assistance Listing Numbers(s)	Name of Federal Program
	U.S. Department of Health and Human Services:
	Health Center Program Cluster:
93.224	Consolidated Health Centers, (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)
	COVID-19 - Consolidated Health Centers, (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)
93.527	Affordable Care Act (ACA) Grants for New and Expanded Services Under the Health Center Program

Dollar threshold used to distinguish between type A and B programs:	$750,000	
Auditee qualified as low-risk auditee?	✓ yes	__ no

Schedule of Findings and Questioned Costs
December 31, 2021

Section II - Financial Statement Findings

No matters reported

Section III - Federal Award Findings and Questioned Costs

No matters reported

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