

**METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**  
**FINANCIAL STATEMENTS**

Years Ended June 30, 2020 and 2019

**METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**

Years Ended June 30, 2020 and 2019

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
**Metropolitan Area Neighborhood Nutrition Alliance**

We have audited the accompanying financial statements of Metropolitan Area Neighborhood Nutrition Alliance ("MANNA"), which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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, and the *City of Philadelphia Subrecipient Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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



### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of MANNA as of June 30, 2020 and 2019, 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.

### **2020 Supplemental Information**

Our 2020 audit was conducted for the purposes of forming an opinion on the financial statements taken as a whole. The accompany schedules required by the City of Philadelphia and the *City of Philadelphia Subrecipient Audit Guide* for the year ended June 30, 2020, are presented for the purposes of additional analysis and are 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 to in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2020, on our consideration of MANNA'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 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 MANNA's internal control over financial reporting and compliance.

*Mayer Hoffman McCann P.C.*

Plymouth Meeting, Pennsylvania  
December 23, 2020

**METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**

**STATEMENTS OF FINANCIAL POSITION**

June 30, 2020 and 2019

**ASSETS**

	<b><u>2020</u></b>	<b><u>2019</u></b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,233,482	\$ 877,990
Board-designated funds	300,000	250,000
Accounts receivable, net	2,140,331	884,351
Current portion of pledges receivable, net	417,279	924,129
Prepaid expenses and other current assets	83,213	83,145
<b>TOTAL CURRENT ASSETS</b>	<b><u>4,174,305</u></b>	<b><u>3,019,615</u></b>
<b>INVESTMENTS</b>	<b><u>10,560,508</u></b>	<b><u>8,291,122</u></b>
<b>PROPERTY AND EQUIPMENT, net</b>	<b><u>3,923,895</u></b>	<b><u>4,146,855</u></b>
<b>OTHER ASSETS</b>		
Pledges receivable, net, less current portion above	82,800	370,050
Deposits	147,821	103,612
<b>TOTAL OTHER ASSETS</b>	<b><u>230,621</u></b>	<b><u>473,662</u></b>
<b>TOTAL ASSETS</b>	<b><u>\$ 18,889,329</u></b>	<b><u>\$ 15,931,254</u></b>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 324,505	\$ 290,671
Accrued expenses	46,376	70,489
Deferred revenue	1,900	-
Current portion of deferred lease liability	32,075	43,551
Current portion of deferred lease incentive	37,875	37,875
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>442,731</u></b>	<b><u>442,586</u></b>
<b>LONG-TERM LIABILITIES</b>		
Deferred lease liability, less current portion above	347,974	292,949
Deferred lease incentive, less current portion above	391,375	429,250
<b>TOTAL LONG-TERM LIABILITIES</b>	<b><u>739,349</u></b>	<b><u>722,199</u></b>
<b>NET ASSETS</b>		
Without donor restrictions	14,636,632	11,258,341
With donor restrictions	3,070,617	3,508,128
<b>TOTAL NET ASSETS</b>	<b><u>17,707,249</u></b>	<b><u>14,766,469</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 18,889,329</u></b>	<b><u>\$ 15,931,254</u></b>

See Notes to Financial Statements

**METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**

**STATEMENTS OF ACTIVITIES**

Years Ended June 30, 2020 and 2019

	2020			2019		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<b>SUPPORT AND REVENUES</b>						
Public support						
Contributions - individuals	\$ 1,141,094	\$ -	\$ 1,141,094	\$ 513,554	\$ 832,811	\$ 1,346,365
Contributions - corporations	939,862	62,500	1,002,362	311,066	24,500	335,566
Foundations	1,218,754	45,000	1,263,754	567,800	50,000	617,800
Fund-raising events	692,950	40,000	732,950	865,211	75,000	940,211
Other	106,307	-	106,307	104,375	-	104,375
Total public support	<u>4,098,967</u>	<u>147,500</u>	<u>4,246,467</u>	<u>2,362,006</u>	<u>982,311</u>	<u>3,344,317</u>
Contracts						
Contracts - AIDS Activities Coordinating Office	862,575	-	862,575	1,025,863	-	1,025,863
Contracts - Health insurance plans	4,901,226	-	4,901,226	2,745,508	-	2,745,508
Contracts - Other	37,890	-	37,890	-	-	-
Total contracts	<u>5,801,691</u>	<u>-</u>	<u>5,801,691</u>	<u>3,771,371</u>	<u>-</u>	<u>3,771,371</u>
Total public support and contracts	<u>9,900,658</u>	<u>147,500</u>	<u>10,048,158</u>	<u>6,133,377</u>	<u>982,311</u>	<u>7,115,688</u>
Other revenues						
In-kind donations - volunteers	596,000	-	596,000	565,996	-	565,996
In-kind goods and services	65,274	-	65,274	43,346	-	43,346
Investment income, net	303,003	91,728	394,731	378,525	28,193	406,718
Other income	44,835	-	44,835	29,958	-	29,958
Total other revenues	<u>1,009,112</u>	<u>91,728</u>	<u>1,100,840</u>	<u>1,017,825</u>	<u>28,193</u>	<u>1,046,018</u>
<b>TOTAL SUPPORT AND REVENUES</b>	<b>10,909,770</b>	<b>239,228</b>	<b>11,148,998</b>	<b>7,151,202</b>	<b>1,010,504</b>	<b>8,161,706</b>
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<b>676,739</b>	<b>(676,739)</b>	<b>-</b>	<b>535,212</b>	<b>(535,212)</b>	<b>-</b>
<b>TOTAL SUPPORT AND REVENUES AND NET ASSETS RELEASED FROM RESTRICTIONS</b>	<b>11,586,509</b>	<b>(437,511)</b>	<b>11,148,998</b>	<b>7,686,414</b>	<b>475,292</b>	<b>8,161,706</b>
<b>EXPENSES</b>						
Meals and services	6,884,258	-	6,884,258	5,749,215	-	5,749,215
Supporting services						
Management and general	461,186	-	461,186	456,028	-	456,028
Fund-raising	862,774	-	862,774	1,015,258	-	1,015,258
Total supporting services	<u>1,323,960</u>	<u>-</u>	<u>1,323,960</u>	<u>1,471,286</u>	<u>-</u>	<u>1,471,286</u>
<b>TOTAL EXPENSES</b>	<b>8,208,218</b>	<b>-</b>	<b>8,208,218</b>	<b>7,220,501</b>	<b>-</b>	<b>7,220,501</b>
<b>INCREASE IN NET ASSETS</b>	<b>\$ 3,378,291</b>	<b>\$ (437,511)</b>	<b>\$ 2,940,780</b>	<b>\$ 465,913</b>	<b>\$ 475,292</b>	<b>\$ 941,205</b>

See Notes to Financial Statements

**METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**

**STATEMENTS OF CHANGES IN NET ASSETS**

Years Ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
Increase in net assets without donor restrictions	\$ 3,378,291	\$ 465,913
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Capital Campaign - purpose restricted	179,228	90,804
MANNA Institute - purpose restricted	-	770,200
Fund-raising event - purpose restricted	40,000	75,000
Facility video rebuild - purpose restricted	-	24,500
Foundation grant - time restricted	20,000	-
General donation - time restricted	-	50,000
Assets released from restrictions	<u>(676,739)</u>	<u>(535,212)</u>
Increase in net assets with donor restrictions	<u>(437,511)</u>	<u>475,292</u>
INCREASE IN NET ASSETS	2,940,780	941,205
NET ASSETS - BEGINNING OF YEAR	<u>14,766,469</u>	<u>13,825,264</u>
TOTAL NET ASSETS	<u>\$ 17,707,249</u>	<u>\$ 14,766,469</u>

See Notes to Financial Statements

**METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**

**STATEMENT OF FUNCTIONAL EXPENSES**

Year Ended June 30, 2020

	<b>2020</b>				<b>Total</b>
	<b>Meals and Services</b>	<b>Management and General</b>	<b>Fund-raising</b>	<b>Supporting Services Subtotal</b>	
<b>PERSONNEL COSTS</b>					
Payroll	\$ 1,698,133	\$ 289,778	\$ 386,067	\$ 675,845	\$ 2,373,978
Employee benefits	312,573	36,252	59,269	95,521	408,094
Payroll taxes	126,722	18,508	31,450	49,958	176,680
<b>TOTAL PERSONNEL COSTS</b>	<b>2,137,428</b>	<b>344,538</b>	<b>476,786</b>	<b>821,324</b>	<b>2,958,752</b>
<b>NONPERSONNEL COSTS</b>					
Food and packaging	2,293,628	-	-	-	2,293,628
Insurance contract direct cost	447,157	-	-	-	447,157
Kitchen materials	30,141	-	-	-	30,157
Janitorial supplies	15,485	-	-	-	15,485
Advertising and public relations	2,994	-	28,594	28,594	31,588
Advocacy	3,394	-	-	-	3,394
Credit card processing fees	-	-	31,378	31,378	31,378
Dues, fees and subscriptions	50,900	3,171	19,292	22,463	73,363
Equipment rentals	11,391	600	975	1,575	12,966
Event expense	146	-	95,873	95,873	96,245
Fuel	23,625	-	-	-	23,625
Individual giving	-	-	31,036	31,036	31,036
In-kind goods and services	656,274	-	5,000	5,000	661,274
Insurance	60,539	5,446	2,475	7,921	68,460
Licenses/permits	8,633	302	445	747	9,380
Maintenance contract	13,602	549	883	1,432	15,034
Miscellaneous	2,733	1,258	767	2,025	4,482
Newsletter expense	-	-	3,082	3,082	3,082
Office expense	61,940	11,481	4,125	15,606	77,530
PHMC direct cost	-	-	-	-	-
Postage	4,759	704	13,370	14,074	18,833
Printing	5,665	-	484	484	6,149
Professional fees	128,746	22,976	1,061	24,037	152,783
Repairs and maintenance	79,297	1,391	770	2,161	81,458
Rent	387,260	29,044	48,408	77,452	464,712
Real estate taxes	20,173	1,439	2,487	3,926	24,099
Staff development	20,207	1,079	3,260	4,339	24,546
Social Enterprise	-	-	13,070	13,070	13,070
Telecommunications and website	28,134	1,945	15,869	17,814	45,948
Travel and related expense	14,287	1,254	3,765	5,019	19,306
Unforms	6,275	-	-	-	6,275
Utilities	50,797	2,484	4,354	6,838	57,635
Volunteer and community relations	11,291	-	-	-	11,341
<b>TOTAL NONPERSONNEL COSTS</b>	<b>4,439,473</b>	<b>85,123</b>	<b>330,823</b>	<b>415,946</b>	<b>4,855,419</b>
<b>TOTAL EXPENSES BEFORE DEPRECIATION AND AMORTIZATION</b>	<b>6,576,901</b>	<b>429,661</b>	<b>807,609</b>	<b>1,237,270</b>	<b>7,814,171</b>
<b>DEPRECIATION AND AMORTIZATION</b>	<b>307,357</b>	<b>31,525</b>	<b>55,165</b>	<b>86,690</b>	<b>394,047</b>
<b>TOTAL EXPENSES</b>	<b>\$ 6,884,258</b>	<b>\$ 461,186</b>	<b>\$ 862,774</b>	<b>\$ 1,323,960</b>	<b>\$ 8,208,218</b>

See Notes to Financial Statements



**METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**

**STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)**

Year Ended June 30, 2019

	2019				Total
	Supporting Services			Subtotal	
	Meals and Services	Management and General	Fund-raising		
<b>PERSONNEL COSTS</b>					
Payroll	\$ 1,532,216	\$ 278,511	\$ 385,244	\$ 663,755	\$ 2,195,971
Employee benefits	308,222	39,862	60,275	100,137	408,359
Payroll taxes	113,828	17,730	29,254	46,984	160,812
<b>TOTAL PERSONNEL COSTS</b>	<b>1,954,266</b>	<b>336,103</b>	<b>474,773</b>	<b>810,876</b>	<b>2,765,142</b>
<b>NONPERSONNEL COSTS</b>					
Food and packaging	1,815,769	-	-	-	1,815,769
Insurance contract direct cost	193,967	-	-	-	193,967
Kitchen materials	18,850	-	-	-	18,850
Janitorial supplies	13,526	-	-	-	13,526
Advertising and public relations	23,707	-	35,860	35,860	59,567
Advocacy	1,128	-	-	-	1,128
Credit card processing fees	-	-	28,137	28,137	28,137
Dues, fees, and subscriptions	39,311	2,085	18,536	20,621	59,932
Equipment rentals	10,359	469	939	1,408	11,767
Event expense	2,831	-	186,108	186,108	188,939
Fuel	23,579	-	-	-	23,579
Individual giving	-	-	37,996	37,996	37,996
In-kind goods and services	568,392	-	40,950	40,950	609,342
Insurance	50,815	5,539	9,045	14,584	65,399
Licenses/permits	4,824	208	516	724	5,548
Maintenance contract	11,330	290	580	870	12,200
Miscellaneous	1,076	1,416	1,567	2,983	4,059
Newsletter expense	-	-	6,845	6,845	6,845
Office expense	49,208	8,361	2,651	11,012	60,220
Postage	3,257	1,027	12,495	13,522	16,779
Printing	11,413	-	1,501	1,501	12,914
Professional fees	94,002	21,408	918	22,326	116,328
Repairs and maintenance	55,816	230	460	690	56,506
Rent	361,081	39,361	64,270	103,631	464,712
Real estate taxes	21,723	2,368	3,866	6,234	27,957
Staff development	13,401	569	2,305	2,874	16,275
Social enterprise	-	-	1,903	1,903	1,903
Stipends	-	-	2,500	2,500	2,500
Telecommunications and website	24,385	1,749	19,837	21,586	45,971
Travel and related expense	23,879	975	4,463	5,438	29,317
Uniforms	5,132	-	-	-	5,132
Utilities	54,109	2,546	5,092	7,638	61,747
Volunteer and community relations	10,734	-	-	-	10,734
<b>TOTAL NONPERSONNEL COSTS</b>	<b>3,507,604</b>	<b>88,601</b>	<b>489,340</b>	<b>577,941</b>	<b>4,085,545</b>
<b>TOTAL EXPENSES BEFORE DEPRECIATION AND AMORTIZATION</b>	<b>5,461,870</b>	<b>424,704</b>	<b>964,113</b>	<b>1,388,817</b>	<b>6,850,687</b>
<b>DEPRECIATION AND AMORTIZATION</b>	<b>287,345</b>	<b>31,324</b>	<b>51,145</b>	<b>82,469</b>	<b>369,814</b>
<b>TOTAL EXPENSES</b>	<b>\$ 5,749,215</b>	<b>\$ 456,028</b>	<b>\$ 1,015,258</b>	<b>\$ 1,471,286</b>	<b>\$ 7,220,501</b>

See Notes to Financial Statements

**METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**

**STATEMENTS OF CASH FLOWS**

Years Ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase in net assets	\$ 2,940,780	\$ 941,205
Adjustments to reconcile increase in net assets to net cash flows from operating activities		
Depreciation and amortization	394,047	369,814
Bad debt expense	108,842	91,775
Net realized gains on investments	(62,889)	(135,733)
Net unrealized gains on investments	(172,223)	(131,840)
Gain on sale of property and equipment	-	(14,757)
Decrease (increase) in operating assets		
Accounts receivable	(1,364,822)	(231,056)
Pledges receivable	794,100	(112,266)
Prepaid expenses and other current assets	(68)	(30,527)
Deposits	(44,209)	32,730
Increase (decrease) in operating liabilities		
Accounts payable	33,834	65,107
Accrued expenses	(24,113)	7,130
Deferred revenue	1,900	(859)
Deferred lease incentive	(37,875)	(37,875)
Deferred lease liability	43,549	54,747
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>2,610,853</u>	<u>867,595</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Net purchase of investments	(2,034,274)	(791,575)
Purchases of property and equipment	(171,087)	(187,257)
Proceeds from sale of property and equipment	-	14,757
NET CASH FLOWS FROM INVESTING ACTIVITIES	<u>(2,205,361)</u>	<u>(964,075)</u>
 NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	 405,492	 (96,480)
 CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	 <u>1,127,990</u>	 <u>1,224,470</u>
 CASH AND CASH EQUIVALENTS, END OF YEAR	 <u>\$ 1,533,482</u>	 <u>\$ 1,127,990</u>

Cash and cash equivalents for the purposes of the statement of cash flows consists of the following:

Cash and cash equivalents	\$ 1,233,482	\$ 877,990
Board-designated funds	<u>300,000</u>	<u>250,000</u>
	<u>\$ 1,533,482</u>	<u>\$ 1,127,990</u>

See Notes to Financial Statements

## METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

### NOTES TO FINANCIAL STATEMENTS

#### (1) Summary of significant accounting policies

**Nature of business** - Metropolitan Area Neighborhood Nutrition Alliance ("MANNA") is a non-profit, nonsectarian organization that uses nutrition to improve health for people with serious illnesses who need nourishment to heal. By providing medically tailored meals and nutrition education, they empower people to improve their health and quality of life. MANNA serves the greater Philadelphia Area, including part of New Jersey and northern Delaware. MANNA is supported through contracts with various managed care organizations, as well as contributions, grants, and special event fund-raising. During the years ended June 30, 2020 and 2019, MANNA served over 1,400,000 and 1,200,000 meals, respectively.

**Basis of accounting** - The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

**Financial statement presentation** - MANNA is required to report information regarding its financial position and activities based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

**Net Assets Without Donor Restrictions** - Net assets that are available for the support of operations and whose use is not externally restricted, although their use may be limited by other factors such as by contract or board designation.

**Net Assets With Donor Restrictions** - Some donor-imposed restrictions are temporary in nature that may or will be met, either by the passage of time or the events specified by the donor. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Contributions restricted by donors are recorded as increases in net assets without donor restrictions if the restriction expires in the reporting period in which the revenue is recognized. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

**Income taxes** - MANNA is a not-for-profit corporation and has been recognized as exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code.

MANNA accounts for the effects of any uncertain tax positions based on a "more likely than not" threshold applied to the recognition of the tax positions being sustained based on the technical merits of the position under scrutiny by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefit is estimated based on a "cumulative probability assessment" that aggregates the estimated tax liability for all uncertain tax positions. Interest and penalties assessed, if any, are accrued as income tax expense.

MANNA has identified its tax status as a tax-exempt entity as a tax position; however, MANNA has determined that such tax position does not result in an uncertainty requiring recognition.

MANNA believes it is no longer subject to income tax examinations for tax years ended prior to and including June 30, 2017.

# METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

## NOTES TO FINANCIAL STATEMENTS

### (1) Summary of significant accounting policies (continued)

**Contributions** - Contributions, including unconditional promises to give, are recorded as made. All contributions are available for unrestricted use unless specifically restricted by the donor. Conditional promises to give - that is, those with a measurable performance or other barrier and right of return - are not recognized until the conditions on which they depend have been met. Unconditional promises to give, if any, due in the next year, are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reported at present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are to be received.

**Accounts and pledges receivable** - Contributions are recognized when the donor makes a promise to give to MANNA that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires net assets with donor restrictions are reclassified to net assets without donor restrictions.

MANNA uses the allowance method to determine uncollectible pledge receivables. The allowance is based on prior years' experience and management's analysis. As of June 30, 2020 and 2019, the allowance was \$12,500 for the pledges receivable.

MANNA also provides for an allowance for losses equal to the estimated losses that will be incurred in the collection of its accounts receivable. The estimated losses are based on a review of the current status of the existing accounts receivable. As of June 30, 2020 and 2019, the allowance was \$15,000 and \$91,775, respectively.

**Contributed services** - During the years ended June 30, 2020 and 2019, contributed services meeting the requirements for recognition in the financial statements have been recorded. Many individuals volunteer their time and perform a variety of tasks that assist MANNA in its mission. MANNA received approximately 54,200 and 50,500 volunteer hours, which are necessary for it to carry out its programs during the years ended June 30, 2020 and 2019, respectively. An estimate of approximately \$596,000 and \$566,000 has been recognized for this general labor, for the years ended June 30, 2020 and 2019, respectively. During the years ended June 30, 2020 and 2019, other contributed goods and services meeting the requirements for recognition in the financial statements, in the amounts of \$65,274 and \$43,346, have been recorded.

**Investments** - Investments are reported at fair value in the statements of financial position. Investment income or loss is reported in the statements of activities and consists of interest and dividend income and realized and unrealized gains and losses, less external and direct internal investment expenses.

**Estimates** - The preparation of 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.

**Cash and cash equivalents** - MANNA considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

# METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

## NOTES TO FINANCIAL STATEMENTS

### (1) Summary of significant accounting policies (continued)

**Fee for service contracts** - MANNA has various provider services agreements with health insurance plans to provide meals services and nutritional counseling to referred members of the various plans. Revenue is recognized as meals are delivered or services provided.

**Property and equipment** - Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support, unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, MANNA reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. MANNA reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Property and equipment are depreciated and amortized using the straight-line method over the estimated useful life. Expenditures for property costing in excess of \$1,000, or that materially increase the estimated useful life of the assets, are capitalized. Maintenance and repairs are charged to expense as incurred.

**Allocation of functional expenses** - The costs of providing MANNA's program and its supporting services have been summarized on a functional basis in the statements of activities. The statement of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and its supporting services. Expenses are charged to the program based on direct expenditures incurred. Any expenditure not directly chargeable has been allocated among program and supporting services classifications on the basis of time records and on estimates made by MANNA's management. Facility lease and related expenses, as well as certain telecommunications, equipment leases and commercial liability insurance have been allocated to functional classifications based on a combination of square footage of the facility and staffing of the organization. Other costs may be allocated in the same fashion based on the degree of estimated utilization.

**Deferred revenue** - Deferred revenue consists of monies received in advance for certain special events that have not taken place as of the date of the statement of financial position. Revenue will be earned as each event is completed.

**Compensated absences** - Compensated absences have not been accrued because the amount cannot be reasonably estimated.

**Advertising costs** - MANNA expenses the costs of advertising (including marketing and public relations), mainly related to special events, as incurred. Total expense was approximately \$31,600 and \$59,600 for the years ended June 30, 2020 and 2019, respectively.

**Recent accounting pronouncements (Pending)** - In February 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2016-02, "Leases (Topic 842): Leases." The amendments in this ASU will increase transparency and comparability among organizations by recognizing leased assets and leased liabilities on the balance sheet and disclosing key information about leasing arrangements. The ASU will be effective for fiscal years beginning after December 15, 2021. MANNA is currently evaluating the impact of the pending adoption of the new standard on the financial statements.

# METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

## NOTES TO FINANCIAL STATEMENTS

### (1) Summary of significant accounting policies (continued)

**Recent accounting pronouncements (Adopted)** - In May 2014, the FASB issued ASU 2014-09, "Revenue from Contracts with Customers (Topic 606)," as amended by subsequent ASUs (collectively, "Accounting Standards Codification ("ASC") Topic 606"), which is applicable for all entities that enter into contracts with customers to transfer goods and services or enter into contracts for the transfer of nonfinancial assets unless those contracts are within the scope of other standards. This ASU supersedes the revenue recognition requirements in ASU Topic 605, "Revenue Recognition," and most industry-specific guidance. The core principle of this ASU is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects. There are five steps to achieve this core principle. Entities can either apply this standard retrospectively to each prior reporting period presented or retrospectively apply with the cumulative effect at the date of initial application. This ASU, as amended, is effective for annual reporting periods for private companies beginning after December 15, 2018. MANNA adopted the new revenue recognition guidance effective July 1, 2019, using the modified retrospective transition method, which allowed the new standard to be applied retrospectively through a cumulative catch up adjustment recognized upon adoption. There was no such adjustment required to be recorded in MANNA's financial statements.

In November 2016, the FASB issued ASU 2016-18, "Statement of Cash Flows (Topic 230): Restricted Cash." This amendment was issued to reduce diversity in the presentation of restricted cash and restricted cash equivalents in the financial statements. The amendment requires that restricted cash and restricted cash equivalents be included as components of total cash and cash equivalents as presented on the statement of cash flows. The ASU is effective for fiscal years beginning after December 15, 2018. MANNA adopted this standard in these financial statements, which did not have a material impact on the MANNA's financial statements.

In June 2018, the FASB issued ASU 2018-08, "Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made." This amendment should assist entities in: (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of Topic 958, "Not-for-Profit Entities," or as exchange (reciprocal) transactions subject to other guidance and (2) determining whether a contribution is conditional. MANNA adopted the guidance using the modified prospective basis and determines there are no material effects to the financial statements.

**Reclassifications** - Certain items in the 2019 financial statements have been reclassified to conform to the 2020 presentation.

**Subsequent events** - MANNA has evaluated subsequent events through December 23, 2020, which is the date the financial statements were available to be issued.

### (2) Operations

On March 11, 2020, the World Health Organization declared the outbreak of the coronavirus ("COVID-19") a global pandemic. As a result of this pandemic, stress, including closures and reduced levels of operations, was brought on certain types of businesses, organizations and global markets. MANNA instituted operational protocols following national, state, and local guidelines, and implemented cash conservation measures. MANNA has not experienced any significant interruption to its operations as a result of the pandemic, but has been closely monitoring the effects the pandemic has on operations as well as its volunteers and workforce.

## METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

### NOTES TO FINANCIAL STATEMENTS

#### (2) Operations (continued)

In an effort to aid with the possible financial burdens brought forth by COVID-19 and the additional protocols that MANNA must take in order to continue fulfilling its mission, MANNA entered into a contract with the City of Philadelphia (the "City"), through the Department of Public Health AIDS Activities Coordinating Office. Under the terms of the contract, MANNA may submit allowable costs, as stipulated in the contract, incurred between April 1, 2020 and March 31, 2021 up to \$350,000 for reimbursement from the City. During the year ended June 30, 2020, \$70,452 of allowable costs were incurred.

In addition, as a response to COVID-19, MANNA and the City entered into an additional contract, effective October 28, 2020. Under the terms of the contract, MANNA can submit allowable costs, as stipulated in the contract, incurred between July 1, 2020 and March 31, 2021, up to \$405,000 for reimbursement from the City.

#### (3) Liquidity and availability

Financial assets free of donor restrictions and available for general expenditure usage within one year of the statement of financial position date as of June 30, 2020, are as follows:

Financial assets at year-end	
Cash and cash equivalents	\$ 1,233,482
Board-designated funds	300,000
Investments	10,560,508
Accounts receivable, net	2,140,331
Pledges receivable, net	500,079
	<hr/>
Total financial assets	14,734,400
	<hr/>
Less amounts not available to be used within one year	
Pledges receivable, net	(82,800)
Amount designated by the board for business planning purposes	(300,000)
Financial assets not available within one year	(382,800)
	<hr/>
Financial assets available to meet general expenditures	\$ 14,351,600
	<hr/> <hr/>

Management's policy is to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

**METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**

**NOTES TO FINANCIAL STATEMENTS**

**(4) Investments**

MANNA has invested excess unrestricted assets with professional financial advisors. These investments are allocated in various types of investments detailed as follows:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain</u>
<b><u>June 30, 2020</u></b>			
Investments			
Cash and money market funds	\$ 333,735	333,735	\$ -
Certificates of deposit	4,678,000	4,678,000	-
Mutual funds	<u>4,968,943</u>	<u>5,548,773</u>	<u>579,830</u>
Total investments	<u>\$ 9,980,678</u>	<u>\$ 10,560,508</u>	<u>\$ 579,830</u>
	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain</u>
<b><u>June 30, 2019</u></b>			
Investments			
Cash and money market funds	\$ 282,545	\$ 282,545	\$ -
Certificates of deposit	3,439,000	3,439,000	-
Mutual funds	<u>4,161,970</u>	<u>4,569,577</u>	<u>407,607</u>
Total investments	<u>\$ 7,883,515</u>	<u>\$ 8,291,122</u>	<u>\$ 407,607</u>

Investment returns for the years ended June 30, 2020 and 2019, consisted of the following:

	<u>2020</u>	<u>2019</u>
Dividends and interest, net of investment fees (2020 - \$40,988; 2019 - \$36,802)	\$ 159,618	\$ 139,145
Net realized gains on investments	62,889	135,733
Net unrealized gains on investments	<u>172,224</u>	<u>131,840</u>
	<u>\$ 394,731</u>	<u>\$ 406,718</u>

**(5) Concentration of credit risk involving cash**

MANNA maintains its cash in multiple accounts with one bank located in Philadelphia, Pennsylvania and in one investment portfolio. These balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. During the year, MANNA may have cash balances in these financial institutions in excess of this limit. Management believes that the risk related with these funds is minimal.



**METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**

**NOTES TO FINANCIAL STATEMENTS**

**(6) Property and equipment**

The following is a summary of property and equipment, at cost, less accumulated depreciation and amortization:

	Estimated Useful Lives	June 30,	
		2020	2019
Cost			
Transportation equipment	5 Yrs.	\$ 373,436	\$ 288,673
Kitchen equipment	5 Yrs.	1,087,861	1,061,456
Leasehold improvements	10 Yrs.	3,802,996	3,766,872
Office equipment	5 Yrs.	925,005	901,210
Total cost		6,189,298	6,018,211
Accumulated depreciation and amortization		2,265,403	1,871,356
Net property and equipment		<u>\$ 3,923,895</u>	<u>\$ 4,146,855</u>

Depreciation and amortization expenses were \$394,047 and \$369,814, for the years ended June 30, 2020 and 2019, respectively.

**(7) Commitments and contingencies**

**Building lease** - In November of 2015, MANNA entered into a new 184-month lease agreement, commencing on June 30, 2016, for its current facility. Base monthly obligations under this agreement after a four-month rent-free period, starting at \$35,813 per month increasing by approximately 2.5% every year to a monthly rent of \$50,603. MANNA will also be responsible for a portion of operating costs and property taxes of the building. Rent is recognized on the straight-line basis over the life of the lease.

The new lease included a leasehold improvement incentive whereby MANNA received \$580,750. A deferred lease incentive liability is reflected on the statement of financial position and is being amortized over the lease term.

Future minimum rental payments required are as follows:

<u>Years Ending June 30,</u>	
2021	\$ 470,512
2022	482,275
2023	494,332
2024	506,690
2025	519,358
Thereafter	3,602,869
	<u>\$ 6,076,036</u>

Rent expense for each of the years ended June 30, 2020 and 2019, was \$464,712.

## METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

### NOTES TO FINANCIAL STATEMENTS

(7) **Commitments and contingencies (continued)**

**Contractual adjustments** - The contracts and grants under which MANNA conducts its programs contain provisions defining costs which are allowable and reimbursable within the program. Program billings are subject to audit by various governmental funding sources. Audits of these billings may result in adjustments for disallowances.

(8) **Retirement plans**

In September 2017, MANNA began providing to its employees a defined contribution benefit plan under Section 401(k) of the Internal Revenue Code. Employees are eligible upon date of hire. MANNA will match \$1.50 for every \$1.00 deferred by the employee up to 3% of the employee's salary. The match amount can be changed by management upon a 30 day notice. Management also has the discretion to contribute a profit sharing portion that is applied to all employee's accounts whether or not they are participating in the 401(k) plan. For each of the years ended June 30, 2020 and 2019, the total match and profit sharing contribution were \$99,322 and \$100,000, respectively.

(9) **Revenue concentration**

MANNA received approximately 13% of its total revenue for the year ended June 30, 2019 from the City of Philadelphia, primarily for home delivered meals for AIDS/HIV positive clients. There was no such concentration during the year ended June 30, 2020. While there is no imminent plan on the part of the government to discontinue these funds, the contracts are renewed on an annual basis depending upon the availability of funds. MANNA also received approximately 12% and 11% of its total revenue for the years ended June 30, 2020 and 2019, respectively, from one of the health plans. While there is no imminent plan on the part of the health plan to terminate the ancillary agreement, the contract is renewed on an annual basis.

(10) **Line of credit**

On January 9, 2015, MANNA entered into an uncommitted, revolving line of credit agreement with a bank for maximum borrowings of \$1,500,000. The line bears interest equal to LIBOR plus 2.50%. The line of credit is collateralized by all of MANNA's investments. There was no outstanding balance on the line of credit as of June 30, 2020.

(11) **Pledges receivable**

Contributions to be received in one year or less are reported at net realizable value. Contributions to be received after one year, net of an allowance for uncollectible amounts, are initially reported at fair value, estimated by discounting them to their present value at a risk-adjusted rate. Thereafter, amortization of discounts is recorded as additional contribution revenue. An allowance for uncollectible contributions receivable is provided based upon management's judgment, considering such factors as prior collection history, type of contribution, relationship with donor, and other relevant factors.

Pledges receivable consist of the capital campaign and MANNA Institute pledges. For the years ended June 30, 2020 and 2019, there are pledges due in more than one year, that are reflected at the present value of future cash flows using a discount rate of 2.50%, which will be amortized over the life of the associated pledges.

**METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**

**NOTES TO FINANCIAL STATEMENTS**

**(11) Pledges receivable (continued)**

Pledges receivable consists of the following:

	<u>2020</u>	<u>2019</u>
Receivable in one year or less	\$ 429,779	\$ 936,629
Receivable in two years	85,000	296,250
Receivable in three years	-	85,000
Total pledges receivable before discount	514,779	1,317,879
Less discounts to net present value	(2,200)	(11,200)
Less provision for uncollectible pledges	(12,500)	(12,500)
Total pledges receivable	<u>\$ 500,079</u>	<u>\$ 1,294,179</u>

**(12) Net assets with donor restrictions and releases from restrictions**

As of June 30, 2020 and 2019, net assets with donor restrictions consist of the following amounts with donor purpose and time restrictions:

	<u>July 1, 2019</u>	<u>Contributions</u>	<u>Released From Restrictions</u>	<u>June 30, 2020</u>
Purpose restricted				
Capital Campaign	\$ 2,588,428	\$ 179,228	\$ 527,239	\$ 2,240,417
MANNA Institute	770,200	-	-	770,200
Fund-raising event	75,000	40,000	75,000	40,000
Facility video rebuild	24,500	-	24,500	-
Time restricted				
General purposes	50,000	20,000	50,000	20,000
	<u>\$ 3,508,128</u>	<u>\$ 239,228</u>	<u>\$ 676,739</u>	<u>\$ 3,070,617</u>

	<u>July 1, 2018</u>	<u>Contributions</u>	<u>Released From Restrictions</u>	<u>June 30, 2019</u>
Purpose restricted				
Capital Campaign	\$ 2,962,336	\$ 90,804	\$ 464,712	\$ 2,588,428
MANNA Institute	-	770,200	-	770,200
Fund-raising event	49,500	75,000	49,500	75,000
Bus token purchases	1,000	-	1,000	-
Facility video rebuild	-	24,500	-	24,500
Time restricted				
General purposes	20,000	50,000	20,000	50,000
	<u>\$ 3,032,836</u>	<u>\$ 1,010,504</u>	<u>\$ 535,212</u>	<u>\$ 3,508,128</u>

**(13) Supplemental disclosure of noncash investing and financing activities**

During the year ended June 30, 2019, MANNA disposed of \$44,080 of fully depreciated property and equipment with proceeds of \$14,757, resulting in a gain of \$14,757.



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## **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of

### **Metropolitan Area Neighborhood Nutrition Alliance**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the City of Philadelphia *Subrecipient Audit Guide*, the financial statements of Metropolitan Area Neighborhood Nutrition Alliance ("MANNA"), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to financial statements, and have issued our report thereon dated OPEN.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered MANNA'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 MANNA's internal control. Accordingly, we do not express an opinion on the effectiveness of MANNA'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 MANNA's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### **Compliance and Other Matters**

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



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### **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 MANNA's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering MANNA's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mayer Hoffman McCann P.C.*  
Plymouth Meeting, Pennsylvania  
December 23, 2020

**METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**

**STATEMENT OF EXPENDITURES AND REVENUES**

Year Ended June 30, 2020

PROVIDER NAME: **METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**  
FUNDING SOURCE: City of Philadelphia General Fund  
AWARD NUMBER: GF0420  
AWARD AMOUNT: \$142,679  
ACTIVITY DESCRIPTIONS: Food Bank  
EFFECTIVE DATES: July 1, 2019 to June 30, 2020

PERSONNEL SERVICES:		
Salary	\$	-
Fringe benefits		-
		<hr/>
Subtotal personnel services		\$ -
OPERATING EXPENDITURES:		
Travel		-
Equipment		-
Supplies		142,679
Subcontract expenditures		-
Rent		-
Utilities		-
Communication		-
Leased equipment		-
Insurance		-
Printing		-
Repairs/maintenance		-
Other		-
		<hr/>
Subtotal operating expenditures		<u>142,679</u>
TOTAL DIRECT (PERSONNEL + OPERATING) EXPENDITURES		142,679
INDIRECT EXPENDITURES		<hr/> -
TOTAL BUDGETED EXPENDITURES		<u>\$ 142,679</u>
PROGRAM REVENUES		<u>\$ 142,679</u>
NET AACO FUNDED EXPENDITURES		<u>\$ 142,679</u>

**METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**

**STATEMENT OF EXPENDITURES AND REVENUES (Continued)**

Year Ended June 30, 2020

PROVIDER NAME: **METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**  
FUNDING SOURCE: State Rebate  
AWARD NUMBER: SR0031  
AWARD AMOUNT: \$149,381  
ACTIVITY DESCRIPTIONS: Food Bank/Home Delivered Meals  
EFFECTIVE DATES: July 1, 2019 to June 30, 2020

PERSONNEL SERVICES:		
Salary	\$	
Fringe benefits		-
		<hr/>
Subtotal personnel services	\$	-
OPERATING EXPENDITURES:		
Travel		-
Equipment		-
Supplies		149,381
Subcontract expenditures		-
Rent		-
Utilities		-
Communication		-
Leased equipment		-
Insurance		-
Printing		-
Repairs/maintenance		-
Other		-
		<hr/>
Subtotal operating expenditures		<u>149,381</u>
TOTAL DIRECT (PERSONNEL + OPERATING) EXPENDITURES		149,381
INDIRECT EXPENDITURES		<hr/> -
TOTAL BUDGETED EXPENDITURES	\$	<u><u>149,381</u></u>
PROGRAM REVENUES	\$	<u><u>149,381</u></u>
NET AACO FUNDED EXPENDITURES	\$	<u><u>149,381</u></u>

**METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**

**STATEMENT OF EXPENDITURES AND REVENUES (Continued)**

Year Ended June 30, 2020

PROVIDER NAME: **METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**  
FUNDING SOURCE: Part A Supplemental Ryan White HIV/AIDS Treatment Modernization Act  
AWARD NUMBER: RS9581  
AWARD AMOUNT: \$486,605  
ACTIVITY DESCRIPTIONS: Food Bank/Home Delivered Meals  
EFFECTIVE DATES: March 1, 2019 to February 28, 2020

PERSONNEL SERVICES:		
Salary	\$ 5,625	
Fringe benefits	-	
	<hr/>	
Subtotal personnel services		\$ 5,625
OPERATING EXPENDITURES:		
Travel	-	
Equipment	-	
Supplies	480,980	
Subcontract expenditures	-	
Rent	-	
Utilities	-	
Communication	-	
Leased equipment	-	
Insurance	-	
Printing	-	
Repairs/maintenance	-	
Other	-	
	<hr/>	
Subtotal operating expenditures		<hr/> 480,980
TOTAL DIRECT (PERSONNEL + OPERATING) EXPENDITURES		486,605
INDIRECT EXPENDITURES		<hr/> -
TOTAL BUDGETED EXPENDITURES		<hr/> <hr/> \$ 486,605
PROGRAM REVENUES		<hr/> <hr/> \$ 486,605
NET AACO FUNDED EXPENDITURES		<hr/> <hr/> \$ 486,605



**METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**

**STATEMENT OF EXPENDITURES AND REVENUES (Continued)**

Year Ended June 30, 2020

PROVIDER NAME: **METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**  
FUNDING SOURCE: Part A Supplemental Ryan White HIV/AIDS Treatment Modernization Act  
AWARD NUMBER: RS0581  
AWARD AMOUNT: \$13,458  
ACTIVITY DESCRIPTIONS: Food Bank/Home Delivered Meals  
EFFECTIVE DATES: March 1, 2020 to February 29, 2021

PERSONNEL SERVICES:		
Salary	\$	-
Fringe benefits		-
		<hr/>
Subtotal personnel services	\$	-
OPERATING EXPENDITURES:		
Travel		-
Equipment		-
Supplies		13,458
Subcontract expenditures		-
Rent		-
Utilities		-
Communication		-
Leased equipment		-
Insurance		-
Printing		-
Repairs/maintenance		-
Other		-
		<hr/>
Subtotal operating expenditures		<u>13,458</u>
TOTAL DIRECT (PERSONNEL + OPERATING) EXPENDITURES		13,458
INDIRECT EXPENDITURES		<hr/> -
TOTAL BUDGETED EXPENDITURES	\$	<u>13,458</u>
PROGRAM REVENUES	\$	<u>13,458</u>
NET AACO FUNDED EXPENDITURES	\$	<u>13,458</u>

**METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**

**STATEMENT OF EXPENDITURES AND REVENUES (Continued)**

Year Ended June 30, 2020

PROVIDER NAME:	<b>METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE</b>
FUNDING SOURCE:	RWA COVID 19 Response
AWARD NUMBER:	RC 0002
AWARD AMOUNT:	\$250,000
ACTIVITY DESCRIPTIONS:	Food Bank/Home Delivered Meals
EFFECTIVE DATES:	April 1, 2020 to March 31, 2021
PERSONNEL SERVICES:	
Salary	\$ -
Fringe benefits	-
Subtotal personnel services	\$ -
OPERATING EXPENDITURES:	
Travel	-
Equipment	-
Supplies	70,452
Subcontract expenditures	-
Rent	-
Utilities	-
Communication	-
Leased equipment	-
Insurance	-
Printing	-
Repairs/maintenance	-
Other	-
Subtotal operating expenditures	<u>70,452</u>
TOTAL DIRECT (PERSONNEL + OPERATING) EXPENDITURES	70,452
INDIRECT EXPENDITURES	<u>-</u>
TOTAL BUDGETED EXPENDITURES	<u><u>\$ 70,452</u></u>
PROGRAM REVENUES	<u><u>\$ 70,452</u></u>
NET AACO FUNDED EXPENDITURES	<u><u>\$ 70,452</u></u>