

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE
FINANCIAL STATEMENTS

Years Ended June 30, 2017 and 2016

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

Years Ended June 30, 2017 and 2016

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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, 2017 and 2016, 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 Metropolitan Area Neighborhood Nutrition Alliance as of June 30, 2017 and 2016, 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.

2017 Supplemental Information

Our 2017 audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of federal and local expenditures for the year ended June 30, 2017, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, and the accompanying supplementary schedules required by the City of Philadelphia for the year ended June 30, 2017, as required by the *City of Philadelphia Subrecipient Audit Guide* 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 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 January 9, 2018, 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.

A handwritten signature in black ink that reads "Mayer Hoffman McCann P.C." in a cursive script.

Plymouth Meeting, Pennsylvania
January 9, 2018

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

STATEMENTS OF FINANCIAL POSITION

June 30, 2017 and 2016

ASSETS

	<u>2017</u>	<u>2016</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,981,457	\$ 2,694,280
Investments	3,290,617	2,812,075
Accounts receivable, net	992,617	391,255
Current portion of pledges receivable, net	1,153,567	459,041
Prepaid expenses and other current assets	20,231	64,535
TOTAL CURRENT ASSETS	<u>7,438,489</u>	<u>6,421,186</u>
 PROPERTY AND EQUIPMENT, net	 <u>4,642,700</u>	 <u>638,124</u>
 OTHER ASSETS		
Pledges receivable, net, less current portion above	1,072,943	3,091,569
Deposits	181,100	190,913
TOTAL OTHER ASSETS	<u>1,254,043</u>	<u>3,282,482</u>
 TOTAL ASSETS	 <u>\$ 13,335,232</u>	 <u>\$ 10,341,792</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	\$ 204,920	\$ 214,967
Accrued expenses	15,772	44,954
Deferred revenue	-	10,000
Current portion of deferred lease incentive	70,275	-
TOTAL CURRENT LIABILITIES	<u>290,967</u>	<u>269,921</u>
 LONG-TERM LIABILITIES		
Deferred lease liability	216,084	-
Deferred lease incentive, less current portion above	505,000	-
TOTAL LONG-TERM LIABILITIES	<u>721,084</u>	<u>-</u>
 NET ASSETS		
Unrestricted	9,601,817	5,122,172
Temporarily restricted	2,721,364	4,949,699
TOTAL NET ASSETS	<u>12,323,181</u>	<u>10,071,871</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 13,335,232</u>	 <u>\$ 10,341,792</u>

See Notes to Financial Statements

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

STATEMENTS OF ACTIVITIES

Years Ended June 30, 2017 and 2016

	2017			2016		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
SUPPORT AND REVENUE						
Public support						
Contributions - individuals	\$ 581,656	\$ 1,596,091	\$ 2,177,747	\$ 387,653	\$ 3,211,852	\$ 3,599,505
Contributions - corporations	425,109	-	425,109	405,625	20,000	425,625
Foundations	544,774	-	544,774	567,326	-	567,326
Fund-raising events	539,115	-	539,115	478,983	322,945	801,928
Third-party events	76,675	-	76,675	100,749	-	100,749
United Way	27,106	-	27,106	40,367	-	40,367
Total public support	<u>2,194,435</u>	<u>1,596,091</u>	<u>3,790,526</u>	<u>1,980,703</u>	<u>3,554,797</u>	<u>5,535,500</u>
Contracts						
Contracts - AIDS Activities Coordinating Office	1,043,236	-	1,043,236	825,605	-	825,605
Contracts - Department of Human Services	-	-	-	343,020	-	343,020
Contracts - Health insurance plans	2,144,289	-	2,144,289	1,573,235	-	1,573,235
Total contracts	<u>3,187,525</u>	<u>-</u>	<u>3,187,525</u>	<u>2,741,860</u>	<u>-</u>	<u>2,741,860</u>
Total public support and contracts	<u>5,381,960</u>	<u>1,596,091</u>	<u>6,978,051</u>	<u>4,722,563</u>	<u>3,554,797</u>	<u>8,277,360</u>
Other revenue						
In-kind donations - volunteers	495,000	-	495,000	473,000	-	473,000
In-kind goods and services	110,700	-	110,700	120,250	-	120,250
Fee for services	5,317	-	5,317	90,839	-	90,839
Investment income	255,019	-	255,019	90,405	-	90,405
Other income	30,606	-	30,606	19,769	-	19,769
Total other revenue	<u>896,642</u>	<u>-</u>	<u>896,642</u>	<u>794,263</u>	<u>-</u>	<u>794,263</u>
TOTAL SUPPORT AND REVENUE	6,278,602	1,596,091	7,874,693	5,516,826	3,554,797	9,071,623
NET ASSETS RELEASED FROM RESTRICTIONS	<u>3,824,426</u>	<u>(3,824,426)</u>	<u>-</u>	<u>840,562</u>	<u>(840,562)</u>	<u>-</u>
TOTAL SUPPORT AND REVENUE AND NET ASSETS RELEASED FROM RESTRICTIONS	<u>10,103,028</u>	<u>(2,228,335)</u>	<u>7,874,693</u>	<u>6,357,388</u>	<u>2,714,235</u>	<u>9,071,623</u>
EXPENSES						
Meals and services	<u>4,390,043</u>	<u>-</u>	<u>4,390,043</u>	<u>3,879,347</u>	<u>-</u>	<u>3,879,347</u>
Supporting services						
Management and general	378,075	-	378,075	309,958	-	309,958
Fund-raising	855,265	-	855,265	952,836	-	952,836
Total supporting services	<u>1,233,340</u>	<u>-</u>	<u>1,233,340</u>	<u>1,262,794</u>	<u>-</u>	<u>1,262,794</u>
TOTAL EXPENSES	<u>5,623,383</u>	<u>-</u>	<u>5,623,383</u>	<u>5,142,141</u>	<u>-</u>	<u>5,142,141</u>
INCREASE (DECREASE) IN NET ASSETS	<u>\$ 4,479,645</u>	<u>\$ (2,228,335)</u>	<u>\$ 2,251,310</u>	<u>\$ 1,215,247</u>	<u>\$ 2,714,235</u>	<u>\$ 3,929,482</u>

See Notes to Financial Statements

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

STATEMENTS OF CHANGES IN NET ASSETS

Years Ended June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
CHANGES IN UNRESTRICTED NET ASSETS		
Increase in unrestricted net assets	\$ 4,479,645	\$ 1,215,247
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS		
Capital Campaign	1,596,091	3,514,797
Event Income - Time restricted	-	40,000
Assets released from restrictions	<u>(3,824,426)</u>	<u>(840,562)</u>
Increase (Decrease) in temporarily restricted net assets	<u>(2,228,335)</u>	<u>2,714,235</u>
INCREASE IN NET ASSETS	2,251,310	3,929,482
NET ASSETS - BEGINNING OF YEAR	<u>10,071,871</u>	<u>6,142,389</u>
TOTAL NET ASSETS	<u>\$ 12,323,181</u>	<u>\$ 10,071,871</u>

See Notes to Financial Statements

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2017

	2017				Total
	Supporting Services			Subtotal	
	Meals and Services	Management and General	Fund-raising		
PERSONNEL COSTS					
Payroll	\$ 1,165,051	\$ 207,671	\$ 274,719	\$ 482,390	\$ 1,647,441
Employee benefits	172,520	23,394	32,892	56,286	228,806
Payroll taxes	95,138	14,953	21,574	36,527	131,665
TOTAL PERSONNEL COSTS	1,432,709	246,018	329,185	575,203	2,007,912
NONPERSONNEL COSTS					
Food and packaging	1,419,060	-	-	-	1,419,060
Insurance Contract Direct Cost	23,082	-	-	-	23,082
Kitchen materials	42,181	-	-	-	42,181
Janitorial supplies	13,335	-	-	-	13,335
Advertising, marketing, and PR	4,045	1,332	28,075	29,407	33,452
Advocacy	688	689	-	689	1,377
Credit card processing fees	-	-	24,341	24,341	24,341
Dues, fees and subscriptions	27,949	1,010	12,718	13,728	41,677
Equipment rentals	8,361	480	1,331	1,811	10,172
Event expense	-	-	127,032	127,032	127,032
Fuel	20,950	-	-	-	20,950
Individual giving	-	-	36,753	36,753	36,753
In-kind goods and services	545,130	-	60,570	60,570	605,700
Insurance	59,997	4,943	1,946	6,889	66,886
Investment service charges	-	24,364	150	24,514	24,514
Licenses/permits	5,612	210	2,922	3,132	8,744
Maintenance contract	13,354	655	1,311	1,966	15,320
Miscellaneous	1,463	765	(131)	634	2,097
Newsletter expense	-	-	8,976	8,976	8,976
Office expense	25,902	7,836	9,255	17,091	42,993
Postage and printing	4,355	560	17,646	18,206	22,561
Professional fees	59,613	11,671	983	12,654	72,267
Repairs and maintenance	65,982	-	-	-	65,982
Rent	412,279	23,437	152,342	175,779	588,058
Real estate taxes	190	11	22	33	223
Staff development	4,657	214	718	932	5,589
Social enterprise	-	14,069	-	14,069	14,069
Stipends	-	-	2,555	2,555	2,555
Storage	-	-	1,755	1,755	1,755
Telecommunications and website	26,443	1,770	14,842	16,612	43,055
Travel and related expense	12,821	1,369	8,669	10,038	22,859
Uniforms	1,558	-	-	-	1,558
Utilities	38,182	1,672	11,249	12,921	51,103
Volunteer and community relations	10,880	-	50	50	10,930
Bad debt	-	35,000	-	35,000	35,000
TOTAL NONPERSONNEL COSTS	2,848,069	132,057	526,080	658,137	3,506,206
TOTAL EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	4,280,778	378,075	855,265	1,233,340	5,514,118
DEPRECIATION AND AMORTIZATION	109,265	-	-	-	109,265
TOTAL EXPENSES	\$ 4,390,043	\$ 378,075	\$ 855,265	\$ 1,233,340	\$ 5,623,383

See Notes to Financial Statements

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)

Year Ended June 30, 2016

	2016				Total
	Meals and Services	Management and General	Supporting Services		
				Fund-raising	Subtotal
PERSONNEL COSTS					
Payroll	\$ 1,032,987	\$ 211,590	\$ 277,168	\$ 488,758	\$ 1,521,745
Employee benefits	126,357	19,260	27,323	46,583	172,940
Payroll taxes	80,327	14,783	21,368	36,151	116,478
TOTAL PERSONNEL COSTS	1,239,671	245,633	325,859	571,492	1,811,163
NONPERSONNEL COSTS					
Food and packaging	1,313,108	-	-	-	1,313,108
Kitchen materials	16,195	-	-	-	16,195
Janitorial supplies	12,905	-	241	241	13,146
Advertising, marketing, and PR	589	-	43,034	43,034	43,623
Advocacy	1,683	1,682	-	1,682	3,365
Credit card processing fees	-	-	20,162	20,162	20,162
Dues, fees and subscriptions	8,836	956	5,223	6,179	15,015
Equipment rentals	8,561	504	2,360	2,864	11,425
Event expense	1,134	-	271,373	271,373	272,507
Fuel	18,138	-	-	-	18,138
Health partners direct cost	10,666	-	-	-	10,666
Individual giving	-	-	76,951	76,951	76,951
In-kind goods and services	485,739	-	107,511	107,511	593,250
Insurance	51,295	4,841	2,413	7,254	58,549
Investment service charges	-	22,470	150	22,620	22,620
Licenses/permits	5,557	201	764	965	6,522
Maintenance contract	10,635	364	729	1,093	11,728
Miscellaneous	1,346	505	(37)	468	1,814
Newsletter expense	-	-	7,381	7,381	7,381
Office expense	37,258	5,135	8,229	13,364	50,622
PHMC direct cost	-	-	-	-	-
Postage and printing	7,116	550	6,512	7,062	14,178
Professional fees	37,441	8,004	28,291	36,295	73,736
Repairs and maintenance	59,049	-	-	-	59,049
Rent	89,283	5,252	10,503	15,755	105,038
Staff development	825	-	235	235	1,060
Social enterprise	-	2,108	-	2,108	2,108
Stipends	7,500	7,500	3,293	10,793	18,293
Storage	-	-	1,692	1,692	1,692
Telecommunications and website	13,783	1,182	7,331	8,513	22,296
Travel and related expense	8,586	1,413	13,883	15,296	23,882
Uniforms	3,225	-	-	-	3,225
Utilities	38,225	1,658	8,753	10,411	48,636
Volunteer and community relations	12,373	-	-	-	12,373
TOTAL NONPERSONNEL COSTS	2,261,051	64,325	626,977	691,302	2,952,353
TOTAL EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	3,500,722	309,958	952,836	1,262,794	4,763,516
DEPRECIATION AND AMORTIZATION	378,625	-	-	-	378,625
TOTAL EXPENSES	\$ 3,879,347	\$ 309,958	\$ 952,836	\$ 1,262,794	\$ 5,142,141

See Notes to Financial Statements

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

STATEMENTS OF CASH FLOWS

Years Ended June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net assets	\$ 2,251,310	\$ 3,929,482
Adjustments to reconcile increase in net assets to net cash flows from operating activities		
Depreciation and amortization	109,265	378,625
Bad debt expense	12,500	-
Net realized gains on investments	(52,223)	(80,733)
Gain on sale of property and equipment	(6,000)	-
Net unrealized gain on investments	(130,178)	(54,717)
Decrease (increase) in operating assets		
Accounts receivable, net	(601,362)	(128,298)
Pledges receivable	1,311,600	(1,765,610)
Prepaid expenses and other assets	44,304	17,282
Deposits	9,813	(164,814)
Increase (decrease) in operating liabilities		
Accounts payable	(10,047)	(6,494)
Accrued expenses	(29,182)	15,482
Deferred revenues	-	(46,967)
Deferred lease incentive	565,275	-
Deferred lease expense	216,084	-
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>3,691,159</u>	<u>2,093,238</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Net purchase of investments	(296,141)	(131,419)
Purchases of property and equipment	(4,113,841)	(583,512)
Proceeds from sale of property and equipment	6,000	-
NET CASH FLOWS FROM INVESTING ACTIVITIES	<u>(4,403,982)</u>	<u>(714,931)</u>
 NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	 (712,823)	 1,378,307
 CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	 <u>2,694,280</u>	 <u>1,315,973</u>
 CASH AND CASH EQUIVALENTS, END OF YEAR	 <u>\$ 1,981,457</u>	 <u>\$ 2,694,280</u>
 SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Disposal of fully depreciated property and equipment	<u>\$ 1,727,866</u>	<u>\$ -</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 providing home-delivered meals as well as nutrition education and counseling to persons at acute nutritional risk due to a life threatening illness. MANNA serves the greater Philadelphia Area, including part of New Jersey and northern Delaware. MANNA is supported primarily through contributions, grants, and special event fund-raising. For the years ended June 30, 2017 and 2016, MANNA served 995,270 and 916,908 meals, respectively. Also, for the years ended June 30, 2017 and 2016, MANNA provided meal services to 3,225 and 2,980 consumers, respectively, and nutritional counseling to 2,080 and 1,734 consumers, 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 according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Descriptions of these categories are as follows:

Unrestricted net assets are those 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.

Temporarily restricted net assets include gifts for which donor-imposed or grantor-imposed restrictions have not been met and for which the ultimate purpose of the proceeds is not permanently restricted. Temporarily restricted net assets as of June 30, 2017 and 2016, include gifts for which donor-imposed restrictions have not yet been met and Capital Campaign contributions to be used for MANNA's move to the new facility in 2017.

Permanently restricted net assets include gifts, trusts, and pledges, if any, which require by donor restriction that the corpus be invested in perpetuity and only the income, be made available for operations in accordance with donor restrictions. MANNA had no such assets as of June 30, 2017 and 2016.

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, 2014.

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 are recognized when the conditions on which they depend are substantially 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 unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

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, 2017 and 2016, the allowance was \$23,000 and \$-0-, respectively 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.

Contributed services - During the years ended June 30, 2017 and 2016, 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 45,000 and 43,000 volunteer hours, which are necessary for it to carry out its programs, during the years ended June 30, 2017 and 2016, respectively. An estimate of \$495,000 and \$473,000 has been recognized for this general labor, for the years ended June 30, 2017 and 2016, respectively. During the years ended June 30, 2017 and 2016, other contributed goods and services meeting the requirements for recognition in the financial statements, in the amounts of \$110,700 and \$120,250 have been recorded. In-kind advertising received during the years ended June 30, 2017 and 2016, has been estimated at \$54,200 and \$34,000, respectively.

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.

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.

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

NOTES TO FINANCIAL STATEMENTS

(1) Summary of significant accounting policies (continued)

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 temporarily restricted net assets to unrestricted net assets 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 assets are capitalized. Maintenance and repairs are charged to expense as incurred.

Allocation of functional expenses - 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.

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 \$87,700 and \$77,700 for the years ended June 30, 2017 and 2016, respectively. Included in the amount for the years ended June 30, 2017 and 2016, was \$54,200 and \$34,000 of in-kind advertising received.

Recent accounting pronouncements - In August 2016, the FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958): "Presentation of Financial Statements of Not-for-Profit Entities. The amendments in this ASU make improvements to the information provided in financial statements and accompanying notes of not-for-profit entities. The amendments set forth the FASB's improvements to net asset classification requirements and the information presented about a not-for-profit entity's liquidity, financial performance, and cash flows. The ASU will be effective for fiscal years beginning after December 15, 2017. MANNA is currently evaluating the impact of the pending adoption of the new standard on the financial statements.

In February 2016, the FASB issued ASU 2016-02, Leases (Topic 842). The amendments in this ASU increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the balance sheet and disclosing key information about leasing arrangements. The ASU will be effective for fiscal years beginning after December 15, 2019. MANNA is currently evaluating the impact of the pending adoption of the new standard on the financial statements.

Subsequent events - MANNA has evaluated subsequent events through January 9, 2018, which is the date the financial statements were available to be issued.

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

NOTES TO FINANCIAL STATEMENTS

(2) 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>
<u>June 30, 2017</u>			
Investments			
Cash and money market funds	\$ 31,004	\$ 31,004	\$ -
Mutual funds	<u>2,915,399</u>	<u>3,259,613</u>	<u>344,214</u>
Total investments	<u>\$ 2,946,403</u>	<u>\$ 3,290,617</u>	<u>\$ 344,214</u>
	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain</u>
<u>June 30, 2016</u>			
Investments			
Cash and money market funds	\$ 26,236	\$ 26,236	\$ -
Mutual funds	<u>2,571,803</u>	<u>2,785,839</u>	<u>214,036</u>
Total investments	<u>\$ 2,598,039</u>	<u>\$ 2,812,075</u>	<u>\$ 214,036</u>

Investment returns for the years ended June 30, 2017 and 2016, consisted of the following:

	<u>2017</u>	<u>2016</u>
Dividends and interest	\$ 72,618	\$ 64,389
Net realized gains on investments	52,223	80,733
Net unrealized gains (loss) on investments	<u>130,178</u>	<u>(54,717)</u>
	<u>\$ 255,019</u>	<u>\$ 90,405</u>

(3) 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.

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

NOTES TO FINANCIAL STATEMENTS

(4) Property and equipment

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

	Estimated Useful Lives	June 30,	
		2017	2016
Cost			
Transportation equipment	5 Yrs.	\$ 219,802	\$ 219,802
Kitchen equipment	5 Yrs.	1,037,619	268,665
Leasehold improvements	10 Yrs.	3,711,399	1,712,666
Office equipment	5 Yrs.	860,574	734,138
Total cost		<u>5,829,394</u>	<u>2,935,271</u>
Accumulated depreciation and amortization		<u>1,186,694</u>	<u>2,805,295</u>
		4,642,700	129,976
Construction-in-process		-	<u>508,148</u>
Net property and equipment		<u>\$ 4,642,700</u>	<u>\$ 638,124</u>

Depreciation and amortization expenses were \$109,265 and \$378,625 for the years ended June 30, 2017 and 2016, respectively.

(5) Commitments and contingencies

Building leases - MANNA was leasing its facilities under an operating lease that had been extended for a period ended July 31, 2017. Base monthly obligations under this agreement were \$9,817, increasing by approximately 6.1% every two subsequent years (from the original lease date), plus all utilities and a portion of the real property taxes.

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 will receive \$580,750. A deferred lease incentive liability is reflected on the statement of financial position and is being amortized over the lease term.

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

NOTES TO FINANCIAL STATEMENTS

(5) Commitments and contingencies (continued)

Future minimum rental payments required are as follows:

<u>Years Ending June 30,</u>	
2018	\$ 446,735
2019	447,841
2020	459,037
2021	470,512
2022	482,275
Thereafter	5,123,249
	<u>\$ 7,429,649</u>

Rent expense for the years ended June 30, 2017 and 2016, was \$585,930 and \$105,038, respectively

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.

(6) Retirement Plan

MANNA provides a Non-ERISA employee benefit retirement plan established pursuant to Section 403(b) of the Internal Revenue Code. An employee is eligible to join the first month after thirty (30) days employed. The benefit plan is a tax deferred annuity plan, whereby employees elected to voluntarily contribute up to the maximum amount allowed in accordance with Section 403(b) of the Internal Revenue Code. To maintain its status as a Non-ERISA 403(b) plan, matching contributions by the employer is prohibited. Therefore, no matching contributions were made during the year.

(7) Revenue concentration

MANNA received approximately 14% and 13% of its total revenue for the years ended June 30, 2017 and 2016, respectively, from the City of Philadelphia, primarily for home delivered meals for AIDS/HIV positive clients. 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 21% and 18% of its total revenue for the years ended June 30, 2017 and 2016, 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.

(8) 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, 2017.

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

NOTES TO FINANCIAL STATEMENTS

(9) 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 capital campaign pledges. For the year ended June 30, 2017, 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.

Pledges receivable consists of the following:

	<u>2017</u>	<u>2016</u>
Receivable in one year or less	\$ 1,176,567	\$ 459,041
Receivable in two years	449,167	1,164,438
Receivable in three years	404,976	1,166,334
Receivable in four years	220,000	260,000
Receivable in five or more years	<u>50,000</u>	<u>684,997</u>
Total pledges receivable before discount	2,300,710	3,734,810
Less discounts to net present value	(51,200)	(184,200)
Less provision for uncollectible pledges	<u>(23,000)</u>	<u>-</u>
Total pledges receivable	<u><u>\$ 2,226,510</u></u>	<u><u>\$ 3,550,610</u></u>

SUPPLEMENTAL SCHEDULE

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

SCHEDULE OF FEDERAL AND LOCAL EXPENDITURES

Year Ended June 30, 2017

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass- through Grantor's Number</u>	<u>Expenditures</u>
Federal financial assistance			
U.S. Department of Health and Human Services:			
Pass-through: Department of Public Health			
AIDS Activities Coordinating Office			
HIV Emergency Relief Project Grants	93.914	RS6581	\$ 349,191
HIV Emergency Relief Project Grants	93.914	RS7581	82,261
U.S. Department of Health and Human Services:			
Pass-through: Department of Public Health			
AIDS Activities Coordinating Office			
HIV Care Formula Grants	93.917	RXA7031	226,377
HIV Care Formula Grants	93.917	RXB7031	<u>242,728</u>
Total federal financial assistance			<u>900,557</u>
Local financial assistance			
City of Philadelphia			
Department of Public Health AIDS Activities			
Coordinating Office			
General Fund	n/a	GF7420	<u>142,679</u>
Total local financial assistance			<u>142,679</u>
Total federal and local financial assistance			<u><u>\$ 1,043,236</u></u>

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

NOTES TO SCHEDULE OF FEDERAL AND LOCAL EXPENDITURES

(1) Basis of presentation

The accompanying schedule of expenditures of federal and local awards (the "Schedule") includes the award activity of MANNA under programs of the federal and local government for the year ended June 30, 2017. The information in this 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* ("Uniform Guidance") and the *City of Philadelphia Subrecipient Audit Guide*. Because the Schedule presents only a selected portion of the operations of MANNA, it is not intended to and does not present the financial position, changes in net assets or cash flows of MANNA. All financial awards received directly from federal agencies as well as federal awards passed through other government agencies are included on this Schedule.

(2) Summary of significant accounting policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect cost rate

MANNA has elected not to use the 10-percent de minimus indirect cost rate allowed under Uniform Guidance.



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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, 2017, 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 January 9, 2018.

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") to determine the 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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
January 9, 2018



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**INDEPENDENT AUDITORS' 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 of
Metropolitan Area Neighborhood Nutrition Alliance

Report on Compliance for Each Major Federal Program

We have audited Metropolitan Area Neighborhood Nutrition Alliance's ("MANNA") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on MANNA's major federal program for the year ended June 30, 2017. MANNA's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of MANNA's compliance.

Opinion on the Major Federal Program

In our opinion, MANNA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2017.



Report on Internal Control Over Compliance

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

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

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

The purpose of this 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.

Mayer Hoffman McCann P.C.

Plymouth Meeting, Pennsylvania
January 9, 2018

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2017

Section 1

Summary of Auditors' Results

Financial Statements

- | | |
|--------------------------------------------------------------------------------------------------------------------------|---------------|
| 1. Type of report the auditors issued on whether the financial statements audited were prepared in accordance with GAAP: | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | None Reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|-------------------------------------------------------------------------------------------------------|---------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | None Reported |
| 2. Type of auditors' report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | No |

4. Identification of major federal program:

CFDA Number

93.917

Name of Federal Program or Cluster

U.S. Department of Health and Human Services HIV Care Formula Grants

- | | |
|-----------------------------------------------------------------------------|-----------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$750,000 |
| 6. Auditee qualified as a low-risk auditee? | No |

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2017

Section 2

Financial Statement Findings

None Noted

Section 3

Federal Award Findings and Questioned Costs

None Noted

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

STATEMENT OF EXPENDITURES AND REVENUES

PROVIDER NAME: **METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**
FUNDING SOURCE: Part A Supplemental Ryan White HIV/AIDS Treatment Modernization Act
AWARD NUMBER: RS6581
AWARD AMOUNT: \$452,450
ACTIVITY DESCRIPTIONS: Food Bank/Home Delivered Meals
EFFECTIVE DATES: March 1, 2016 to February 28, 2017

PERSONNEL SERVICES:		
Salary	\$	-
Fringe benefits		-
		<hr/>
Subtotal personnel services	\$	-
OPERATING EXPENDITURES:		
Travel		-
Equipment		-
Supplies		349,191
Subcontract expenditures		-
Rent		-
Utilities		-
Communication		-
Leased equipment		-
Insurance		-
Printing		-
Repairs/maintenance		-
Other		-
		<hr/>
Subtotal operating expenditures		<u>349,191</u>
TOTAL DIRECT (PERSONNEL + OPERATING) EXPENDITURES		349,191
INDIRECT EXPENDITURES		<hr/> -
TOTAL BUDGETED EXPENDITURES		<u><u>\$ 349,191</u></u>
PROGRAM REVENUES		<u><u>\$ 349,191</u></u>
NET AACO FUNDED EXPENDITURES		<u><u>\$ 349,191</u></u>

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

STATEMENT OF EXPENDITURES AND REVENUES

PROVIDER NAME: **METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**
FUNDING SOURCE: Part A Supplemental Ryan White HIV/AIDS Treatment Modernization Act
AWARD NUMBER: RS7581
AWARD AMOUNT: \$82,261
ACTIVITY DESCRIPTIONS: Food Bank/Home Delivered Meals
EFFECTIVE DATES: March 1, 2017 to February 28, 2018

PERSONNEL SERVICES:		
Salary	\$ -	
Fringe benefits	-	
	<hr/>	
Subtotal personnel services		\$ -
OPERATING EXPENDITURES:		
Travel	-	
Equipment	-	
Supplies	82,261	
Subcontract expenditures	-	
Rent	-	
Utilities	-	
Communication	-	
Leased equipment	-	
Insurance	-	
Printing	-	
Repairs/maintenance	-	
Other	-	
	<hr/>	
Subtotal operating expenditures		<hr/> 82,261
TOTAL DIRECT (PERSONNEL + OPERATING) EXPENDITURES		82,261
INDIRECT EXPENDITURES		<hr/> -
TOTAL BUDGETED EXPENDITURES		<hr/> <hr/> \$ 82,261
PROGRAM REVENUES		<hr/> <hr/> \$ 82,261
NET AACO FUNDED EXPENDITURES		<hr/> <hr/> \$ 82,261

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

STATEMENT OF EXPENDITURES AND REVENUES

PROVIDER NAME: **METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**
FUNDING SOURCE: Part B Supplemental Ryan White HIV/AIDS Treatment Modernization Act
AWARD NUMBER: RXA7031
AWARD AMOUNT: \$226,377
ACTIVITY DESCRIPTIONS: Food Bank/Home Delivered Meals
EFFECTIVE DATES: July 1, 2016 to June 30, 2017

PERSONNEL SERVICES:		
Salary	\$	-
Fringe benefits		-
		<hr/>
Subtotal personnel services	\$	-
OPERATING EXPENDITURES:		
Travel		-
Equipment		-
Supplies		226,377
Subcontract expenditures		-
Rent		-
Utilities		-
Communication		-
Leased equipment		-
Insurance		-
Printing		-
Repairs/maintenance		-
Other		-
		<hr/>
Subtotal operating expenditures		<u>226,377</u>
TOTAL DIRECT (PERSONNEL + OPERATING) EXPENDITURES		226,377
INDIRECT EXPENDITURES		<hr/> -
TOTAL BUDGETED EXPENDITURES	\$	<u><u>226,377</u></u>
PROGRAM REVENUES	\$	<u><u>226,377</u></u>
NET AACO FUNDED EXPENDITURES	\$	<u><u>226,377</u></u>

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

STATEMENT OF EXPENDITURES AND REVENUES

PROVIDER NAME: **METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**
FUNDING SOURCE: Part B Supplemental Ryan White HIV/AIDS Treatment Modernization Act
AWARD NUMBER: RXB7031
AWARD AMOUNT: \$242,728
ACTIVITY DESCRIPTIONS: Food Bank/Home Delivered Meals
EFFECTIVE DATES: July 1, 2016 to June 30, 2017

PERSONNEL SERVICES:		
Salary	\$	-
Fringe benefits		-
		<hr/>
Subtotal personnel services	\$	-
OPERATING EXPENDITURES:		
Travel		-
Equipment		-
Supplies		242,728
Subcontract expenditures		-
Rent		-
Utilities		-
Communication		-
Leased equipment		-
Insurance		-
Printing		-
Repairs/maintenance		-
Other		-
		<hr/>
Subtotal operating expenditures		<u>242,728</u>
TOTAL DIRECT (PERSONNEL + OPERATING) EXPENDITURES		242,728
INDIRECT EXPENDITURES		<hr/> -
TOTAL BUDGETED EXPENDITURES		<u><u>\$ 242,728</u></u>
PROGRAM REVENUES		<u><u>\$ 242,728</u></u>
NET AACO FUNDED EXPENDITURES		<u><u>\$ 242,728</u></u>

METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE

STATEMENT OF EXPENDITURES AND REVENUES

PROVIDER NAME: **METROPOLITAN AREA NEIGHBORHOOD NUTRITION ALLIANCE**
FUNDING SOURCE: City of Philadelphia General Fund
AWARD NUMBER: G7420
AWARD AMOUNT: \$142,679
ACTIVITY DESCRIPTIONS: Food Bank
EFFECTIVE DATES: July 1, 2016 to June 30, 2017

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><u>\$ 142,679</u></u>
PROGRAM REVENUES		<u><u>\$ 142,679</u></u>
NET AACO FUNDED EXPENDITURES		<u><u>\$ 142,679</u></u>