

**THE INTERFAITH NUTRITION NETWORK, INC.**  
**FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEARS ENDED**  
**JUNE 30, 2016 AND 2015**  
**TOGETHER WITH AUDITOR'S REPORT**

**THE INTERFAITH NUTRITION NETWORK, INC.**  
**FINANCIAL STATEMENTS AND AUDITOR'S REPORT**  
**AS OF AND FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**  
**INDEX**

	<u>Page(s)</u>
Independent Auditor's Report	1-2
Statements Of Financial Position	3
Statements Of Activities And Changes In Net Assets	4
Statements Of Cash Flows (Indirect Method)	5
Notes To Financial Statements	6-11
Supplementary Schedules Of Fees And Grants From Government Agencies	12
Supplementary Schedule Of Functional Expenses For The Year Ended June 30, 2016	13
Supplementary Schedule Of Functional Expenses For The Year Ended June 30, 2015	14



**NawrockiSmith**

CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of  
The Interfaith Nutrition Network, Inc.:

We have audited the accompanying financial statements of The Interfaith Nutrition Network, Inc. (the "Organization"), which comprise the statements of financial position as of June 30, 2016 and 2015, and the related statements of activities and changes in net assets, 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.

***Auditor's 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. 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 auditor's 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 auditor considers 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.

# NawrockiSmith

## ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Interfaith Nutrition Network, Inc. as of June 30, 2016 and 2015, 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.

## ***Report on Supplementary Information***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary schedules on pages 12-14 are presented for 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 audits 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 presented, in all material respects, in relation to the financial statements as a whole.

Melville, New York  
April 13, 2017

*Nawrocki Smith LLP*

**THE INTERFAITH NUTRITION NETWORK, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**AS OF JUNE 30, 2016 AND 2015**

	2016	2015
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
Cash and cash equivalents	\$ 2,205,004	\$ 2,091,081
Investments	-	201
Grants receivable	265,477	336,241
Contributions receivable	248,325	158,450
Donated product	17,662	2,995
Other receivables	7,856	8,191
Other assets	83,945	50,735
	<u>2,828,269</u>	<u>2,647,894</u>
<b>Total current assets</b>		
<b>RESTRICTED CASH</b>	353,985	101,219
<b>FIXED ASSETS, net of accumulated depreciation of \$4,887,325 and \$4,625,014, respectively</b>	<u>2,907,046</u>	<u>2,996,883</u>
<b>Total assets</b>	<u>\$ 6,089,300</u>	<u>\$ 5,745,996</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued expenses	\$ 324,235	\$ 205,143
Security deposits	14,050	25,962
Deferred revenue	42,440	15,475
	<u>380,725</u>	<u>246,580</u>
<b>Total liabilities</b>		
<b>NET ASSETS:</b>		
Unrestricted:		
Designated for property and equipment	2,571,732	2,628,630
Board designated proceeds from property sales	353,985	101,219
Board designated for operational allowance	325,000	325,000
Undesignated	1,884,134	1,544,992
	<u>5,134,851</u>	<u>4,599,841</u>
<b>Total unrestricted</b>		
Temporarily restricted	573,724	899,575
	<u>5,708,575</u>	<u>5,499,416</u>
<b>Total net assets</b>		
<b>Total liabilities and net assets</b>	<u>\$ 6,089,300</u>	<u>\$ 5,745,996</u>

The accompanying notes to the financial statements  
are an integral part of these statements.

**THE INTERFAITH NUTRITION NETWORK, INC.**  
**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

	2016		2015			
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>REVENUES, GAINS AND OTHER SUPPORT:</b>						
Fundraising	\$ 3,131,298	\$ -	\$ 3,131,298	\$ 2,623,387	\$ -	\$ 2,623,387
Contributions and grants from the public	1,414,558	120,200	1,534,758	1,378,984	471,000	1,849,984
Fees and grants from government agencies	1,475,426	-	1,475,426	1,335,521	-	1,335,521
In-kind contributions	567,756	-	567,756	686,950	-	686,950
Rental income	267,009	-	267,009	294,502	-	294,502
Other program income	14,236	-	14,236	12,431	-	12,431
Miscellaneous	8,816	-	8,816	5,370	-	5,370
Interest income	5,084	-	5,084	5,517	-	5,517
<b>Total revenues, gains and other support</b>	<b>6,884,183</b>	<b>120,200</b>	<b>7,004,383</b>	<b>6,342,662</b>	<b>471,000</b>	<b>6,813,662</b>
<b>EXPENSES:</b>						
Program services -						
Food and shelter programs	5,471,335	-	5,471,335	5,770,887	-	5,770,887
Supporting services -						
Administration	919,153	-	919,153	920,534	-	920,534
Fundraising	404,736	-	404,736	439,362	-	439,362
<b>Total expenses</b>	<b>6,795,224</b>	<b>-</b>	<b>6,795,224</b>	<b>7,130,783</b>	<b>-</b>	<b>7,130,783</b>
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<b>446,051</b>	<b>(446,051)</b>	<b>-</b>	<b>645,176</b>	<b>(645,176)</b>	<b>-</b>
<b>CHANGE IN NET ASSETS</b>	<b>535,010</b>	<b>(325,851)</b>	<b>209,159</b>	<b>(142,945)</b>	<b>(174,176)</b>	<b>(317,121)</b>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>4,599,841</b>	<b>899,575</b>	<b>5,499,416</b>	<b>4,742,786</b>	<b>1,073,751</b>	<b>5,816,537</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 5,134,851</b>	<b>\$ 573,724</b>	<b>\$ 5,708,575</b>	<b>\$ 4,599,841</b>	<b>\$ 899,575</b>	<b>\$ 5,499,416</b>

The accompanying notes to the financial statements are an integral part of these statements.

**THE INTERFAITH NUTRITION NETWORK, INC.**  
**STATEMENTS OF CASH FLOWS (INDIRECT METHOD)**  
**FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net assets	\$ 209,159	\$ (317,121)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	274,193	276,384
Net depreciation of investments	-	1,881
(Increase) decrease in grants receivable	70,764	(44,194)
Increase in contributions receivable	(89,875)	(27,061)
(Increase) decrease in donated product	(14,667)	7,669
(Increase) decrease in other receivables	335	(8,191)
Increase in other assets	(33,210)	(21,015)
Increase in restricted cash	(252,766)	(101,219)
Increase in accounts payable and accrued expenses	119,092	96,186
Decrease in security deposits	(11,912)	(800)
Increase (decrease) deferred revenue	26,965	(17,465)
	<u>298,078</u>	<u>(154,946)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of investments	-	(47,409)
Sale of investments	201	54,125
Purchase of fixed assets	(184,356)	(105,330)
	<u>(184,155)</u>	<u>(98,614)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>113,923</b>	<b>(253,560)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b><u>2,091,081</u></b>	<b><u>2,344,641</u></b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b><u>\$ 2,205,004</u></b>	<b><u>\$ 2,091,081</u></b>
<b>SUPPLEMENTAL CASH FLOW INFORMATION:</b>		
Retirement of fully depreciated fixed assets	<u>\$ 11,882</u>	<u>\$ -</u>

The accompanying notes to the financial statements  
are an integral part of these statements.

**THE INTERFAITH NUTRITION NETWORK, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**(1) Nature of activities**

The Interfaith Nutrition Network, Inc. (the "Organization") is a not-for-profit organization formed in 1983 under the laws of New York State. The Organization operates in Nassau County and Suffolk County, New York and is supported primarily by donor contributions, grants and government contracts. The following program and supporting services are included in the accompanying financial statements:

Food and shelter programs -

Provides direct assistance to those who are hungry and homeless on Long Island through soup kitchens, emergency shelters, long-term housing and supportive services. All services are provided free of charge, with no proof of need, within an atmosphere of dignity and respect. The Organization is volunteer-based with a dedicated staff, a broad base of community support and a commitment to educate the public about the issues of hunger and homelessness.

Center for transformative change -

The Center for Transformative Change is a support program offering a resource center to assist guests of the soup kitchen to improve their life circumstances and/or become self-sufficient, as well as a boutique where guests can acquire free housewares and clothing, including business attire for job interviews and when starting a new job. A computer lab is also available for guests to utilize for job and housing searches and learning to use a computer.

Administration -

Includes the functions necessary to maintain an equitable employment program; ensure an adequate working environment; provide coordination and articulation of the Organization's program strategy; secure proper administrative functioning of the Board of Directors; maintain competent legal services for the program administration of the Organization; and manage the financial and budgetary responsibilities of the Organization.

Fundraising -

Provides the structure necessary to encourage and secure private financial support from individuals, foundations and corporations.

**(2) Summary of significant accounting policies**

Basis of accounting and financial statement presentation -

The accompanying financial statements include the assets, liabilities, revenues and expenses of the Organization which are reflected under the accrual basis of accounting. The following is a summary of significant accounting policies followed by the Organization:

Financial statement presentation -

The accompanying financial statements are presented in accordance with U.S. generally accepted accounting principles, and include the accounts of the Organization's programs, administration and fundraising. U.S. generally accepted accounting principles require that the Organization's financial statements distinguish between unrestricted, temporarily restricted and permanently restricted net assets and changes in net assets, depending on the existence and/or nature of any donor restrictions. The Organization's net assets consist of the following:

Unrestricted - net assets of the Organization which have not been restricted by an outside donor or by law and are therefore available for use in carrying out the operations of the Organization.



Temporarily restricted - net assets of the Organization which have been limited by donor-imposed stipulations or by law that either expire with the passage of time or can be fulfilled and removed by the actions of the Organization pursuant to those stipulations.

All donor-restricted support is reported as an increase in temporarily restricted or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statements of Activities as net assets released from restrictions.

As of June 30, 2016 and 2015, the Organization did not possess any permanently restricted net assets.

As required by U.S. generally accepted accounting principles, the Organization has also presented Statements of Cash Flows for the years ended June 30, 2016 and 2015.

Revenue and expense recognition -

Contributions are recognized as income when received and are considered to be available for unrestricted use unless specifically restricted by the donor. Revenues under contracts for service are generally recognized as earned. Deferred revenue arises from payments received prior to revenue recognition. Expenses are recognized when incurred. The Organization allocates its expenses on a functional basis among its various program and supporting services. Expenses that can be identified with specific program and supporting services are allocated directly according to their natural expense classification. Other expenses that are common to several functions are allocated by various rational bases.

Cash and cash equivalents -

All highly liquid investments purchased with a maturity of three months or less are considered to be cash equivalents for financial statement purposes.

In-kind contributions -

The Organization follows the provisions of the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") with respect to donated product including donated food, supplies and Federal commodities. Donated product received, distributed and on hand are accounted for at fair value. The fair value of donated product received and distributed during the year is reflected in the accompanying financial statements as in-kind contributions and in-kind expenses. Significant fluctuations in operating results may occur due to variances in quantity and valuation of donated product.

A number of volunteers have donated significant amounts of their time in the Organization's program service, administration and fundraising. However, since these services do not meet the criteria for recognition under U.S. generally accepted accounting principles, they are not reflected in the accompanying financial statements.

Donated assets -

Donated marketable securities and other noncash donations are recorded as contributions at their estimated fair values at the date of donation.

Donated product represents the fair value of donated food and supplies on hand as of year-end.

Donations of property and equipment are recorded as support at their estimated fair value, if certain, at the date of donation. 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, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

#### Fixed assets -

Fixed assets are capitalized at cost or, if donated, at fair market value as of the date of receipt. Depreciation is computed using the straight-line method over the estimated useful lives of the assets (generally three to fifty years).

#### Accounting for the impairment or disposal of long-lived assets -

The Organization follows the provisions of the FASB ASC on accounting for the impairment or disposal of long-lived assets which require that long-lived assets and certain identifiable intangibles be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell. These principles did not have a material impact on the Organization's financial position, results of activities or liquidity during the years ended June 30, 2016 and 2015.

#### Conditional asset retirement obligations -

The FASB ASC on accounting for conditional asset retirement and environmental obligations requires the Organization to recognize a liability for the fair value of its legal obligation to perform an asset retirement activity, even though uncertainty exists about the timing and/or method of settlement, if and when the fair value of the liability can be reasonably estimated. As of June 30, 2016 and 2015, the Organization has met the provisions of and is in compliance with these requirements and no obligation currently exists.

#### Income taxes -

The Organization qualifies as a tax-exempt nonprofit organization under Section 501(c)(3) of the Internal Revenue Code and applicable New York State tax laws. Accordingly, no provision for Federal or State income taxes is required.

#### Accounting for uncertainty in income taxes -

The Organization does not believe there are any material uncertain tax positions and, accordingly, it has not recognized any such liability. For the years ended June 30, 2016 and 2015, there were no interest or penalties recorded or included in the financial statements. Returns filed for tax years ended on or after June 30, 2013, are subject to examination by Federal and State authorities.

The use of estimates in the preparation of financial statements -

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Estimates include depreciation, certain accrued expenses and the value of in-kind donations. Actual results may differ from those estimates.

**(3) Fair value measurements**

The FASB's *Fair Value Measurement* standard clarifies the definition of fair value for financial reporting, establishes framework for measuring fair value, and requires additional disclosure about the use of fair value measurements in an effort to make the measurement of fair value more consistent and comparable. The Organization has adopted this standard for its financial assets and liabilities measured on a recurring and nonrecurring basis.

*Fair Value Measurement* defines fair value as the amount that would be received from the sale of an asset or paid for the transfer of a liability in an orderly transaction between market participants, i.e. an exit price. The three levels of fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the reported entity has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

The following methods and assumptions were used by the Organization in addressing the fair value of financial instruments:

Cash and cash equivalents -

The carrying amounts reported on the Statements of Financial Position for cash and cash equivalents approximate those assets' fair values.

Money market funds -

Composed of funds invested in savings accounts at various financial institutions, such accounts are valued based on the amount of deposited funds and net investment earnings less withdrawals and fees. The money market funds consist primarily of cash and cash equivalents. The fund seeks to maintain a stable net asset value ("NAV") of \$1.

**(4) Investments**

The following table represents the Organization's fair value hierarchy for investments as of June 30, 2015:

	<u>Fair value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money market	<u>\$ 201</u>	<u>\$ 201</u>	<u>\$ -</u>	<u>\$ -</u>

As of June 30, 2016, the Organization did not maintain any investments. As of June 30, 2015, the Organization did not possess any level 2 or 3 type investments.

(5) **Grants receivable**

Grants receivable as of June 30, 2016 and 2015 are comprised of the following:

	<u>2016</u>	<u>2015</u>
Nassau County Department of Social Services	\$ 148,194	\$ 231,743
Nassau County Office of Housing and Intergovernmental Affairs - Emergency Shelter Grant Program	<u>117,283</u>	<u>104,498</u>
	<u>\$ 265,477</u>	<u>\$ 336,241</u>

(6) **Fixed assets**

Fixed assets as of June 30, 2016 and 2015 are comprised of the following:

	<u>2016</u>	<u>2015</u>
Buildings	\$ 2,933,317	\$ 2,933,317
Building improvements	2,722,257	2,695,505
Land	843,958	843,958
Equipment and appliances	762,342	618,431
Computer system	213,303	199,986
Transportation equipment	153,386	165,268
Furniture and fixtures	<u>165,808</u>	<u>165,432</u>
	7,794,371	7,621,897
Less: Accumulated depreciation	<u>4,887,325</u>	<u>4,625,014</u>
	<u>\$ 2,907,046</u>	<u>\$ 2,996,883</u>

In accordance with various Homeless Housing and Assistance Program contracts, certain land, buildings and improvements shall be maintained as Homeless Projects. These assets are included in temporarily restricted net assets until time restrictions set by the New York State Homeless Housing and Assistance Corporation have expired.

(7) **Restrictions on net assets**

As of June 30, 2016 and 2015, temporarily restricted net assets consist of the following:

	<u>2016</u>	<u>2015</u>
Homeless Housing Projects	\$ 335,314	\$ 368,253
Endowment	100,000	100,000
Shelter	100,000	100,000
IT Upgrade	27,232	193,188
Center for Transformative Change	10,178	137,134
Youth Board	<u>1,000</u>	<u>1,000</u>
	<u>\$ 573,724</u>	<u>\$ 899,575</u>

**(8) Concentrations of credit risk**

The Organization maintains its cash accounts in various banks located in New York. Accounts at each bank are insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000 per bank. A summary of the total insured and uninsured cash balances at June 30, 2016 and 2015 is as follows:

	<u>2016</u>	<u>2015</u>
Total cash in deposit in all banks*	\$ 2,484,823	\$ 2,052,308
Portion insured by FDIC	<u>1,659,679</u>	<u>1,611,866</u>
Uninsured cash balance	<u>\$ 825,144</u>	<u>\$ 440,442</u>

\* Represents actual balances per bank statements at June 30, 2016 and 2015.

The Organization has not experienced any losses in its bank deposit accounts, and believes it is not exposed to any significant credit risk on cash and cash equivalents.

**(9) Commitments and contingencies**

Future minimum lease commitments -

The Organization is obligated under operating leases for certain equipment, expiring in November 2018.

During the year ended June 30, 2014, the Organization entered into an operating lease for space which expires in October 2018. Rent expense for the years ended June 30, 2016 and 2015 was \$26,503 and \$29,249, respectively.

The future minimum lease payments under these leases are as follows:

<u>Year ending June 30,</u>	
2017	\$ 66,831
2018	67,709
2019	<u>18,127</u>
	<u>\$ 152,667</u>

Consulting agreement -

The Organization has a contractual agreement with a corporation which provides consulting services. The Organization incurred \$300,000 and \$365,461 under this contract for the years ended June 30, 2016 and 2015, respectively.

**(10) Subsequent events**

The Organization has evaluated subsequent events through February 20, 2017, which is the date these financial statements were available to be issued, noting no matters requiring financial statement disclosure.

**THE INTERFAITH NUTRITION NETWORK, INC.**  
**SUPPLEMENTARY SCHEDULES OF FEES AND**  
**GRANTS FROM GOVERNMENT AGENCIES**  
**FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
Nassau County Department of Social Services	\$ 1,097,902	\$ 1,044,319
Nassau County Office of Housing and Intergovernmental Affairs - Emergency Shelter Grant Program	181,688	211,252
Federal Emergency Food and Shelter Program	101,169	3,500
New York State Office of Temporary Disability Assistance - Superstorm Sandy Grant	50,000	23,050
U.S. Department of Housing and Urban Development	22,367	31,600
New York State Office of Temporary Disability Assistance - Single Room Occupancy Support Program	16,800	16,800
Long Island Cares - Hunger Prevention and Nutrition Assistance Program	<u>5,500</u>	<u>5,000</u>
Total	<u>\$ 1,475,426</u>	<u>\$ 1,335,521</u>

The accompanying notes to the financial statements  
should be read in conjunction with these schedules.

**THE INTERFAITH NUTRITION NETWORK, INC.**  
**SUPPLEMENTARY SCHEDULE OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	Program Services			Center For		Supporting Services			Total
	Shelters	Soup Kitchens	Long-Term Housing	Transformative Change	Administration	Fundraising			
Salaries	\$ 1,695,675	\$ 643,178	\$ 257,451	\$ -	\$ 270,815	\$ 140,000		\$ 3,007,119	
Employee benefits and payroll taxes	323,140	84,575	22,738	56	241,510	24,891		696,910	
In-kind expense	40,574	521,694	-	-	-	-		562,268	
Soup kitchen activity	-	510,772	-	-	-	-		510,772	
Repairs and maintenance	57,673	43,145	94,131	113,810	19,118	-		327,877	
Social work consulting fees	-	-	300,000	-	-	-		300,000	
Fundraising	-	-	-	-	-	239,845		239,845	
Utilities	43,864	39,324	51,439	4,463	16,489	-		155,579	
Insurance	19,865	(1,174)	55,779	11,454	55,538	-		141,462	
Legal and professional	14,644	10,653	2,363	1,162	83,133	-		111,955	
Supplies	32,052	17,725	2,638	12,265	31,761	-		96,441	
Telephone and cable	25,409	8,625	3,329	2,804	31,865	-		72,032	
Food and related costs	31,275	37,460	(60)	467	120	-		69,262	
Staff development, recognition and recruitment	2,689	4,293	-	(485)	47,732	-		54,229	
Real estate taxes	-	-	19,306	24,435	-	-		43,741	
Rent	-	-	-	26,503	-	-		26,503	
Postage and printing	236	682	-	390	17,387	-		18,695	
Miscellaneous	425	12,998	-	439	4,214	-		18,076	
Automobile and travel	829	2,072	-	-	13,437	-		16,338	
Finance and bank charges	-	-	9	-	14,012	-		14,021	
Volunteer and guest related	6,315	3,487	-	966	794	-		11,562	
Marketing and advertising	-	3,938	-	4,000	3,567	-		11,505	
Office, dues and subscriptions	918	-	-	-	9,880	-		10,798	
Licenses, permits and fees	2,985	90	225	-	741	-		4,041	
Total expenses before depreciation	2,298,568	1,943,537	809,348	202,729	862,113	404,736		6,521,031	
Depreciation	70,550	16,177	95,869	34,557	57,040	-		274,193	
Totals	\$ 2,369,118	\$ 1,959,714	\$ 905,217	\$ 237,286	\$ 919,153	\$ 404,736		\$ 6,795,224	

The accompanying notes to the financial statements should be read in conjunction with this schedule.

**THE INTERFAITH NUTRITION NETWORK, INC.**  
**SUPPLEMENTARY SCHEDULE OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	Program Services				Supporting Services			Total
	Shelters	Soup Kitchens	Long-Term Housing	Center For Transformative Change	Administration	Fundraising		
Salaries	\$ 1,654,707	\$ 716,676	\$ 301,476	\$ -	\$ 213,882	\$ 140,000	\$ 3,026,741	
Employee benefits and payroll taxes	294,464	125,363	34,961	-	221,252	24,891	700,931	
In-kind expense	46,627	599,520	-	-	-	-	646,147	
Soup kitchen activity	-	457,887	-	-	-	-	457,887	
Social work consulting fees	-	-	365,461	-	-	-	365,461	
Repairs and maintenance	72,992	43,362	128,718	59,812	32,616	-	337,500	
Fundraising	47,078	-	-	-	-	274,471	274,471	
Utilities	1,944	41,198	68,542	5,439	22,982	-	185,239	
Professional fees and services	50,454	-	1,303	-	175,902	-	179,149	
Food and related costs	21,546	97,617	-	-	-	-	148,071	
Insurance	29,756	28,237	63,875	9,308	16,711	-	139,677	
Supplies	26,198	20,853	4,836	100	35,710	-	91,255	
Telephone and cable	-	9,592	2,970	-	36,006	-	74,766	
Real estate taxes	4,608	-	19,141	22,045	-	-	41,186	
Automobile and travel	-	5,294	(227)	-	28,281	-	37,956	
Bad debt expense	-	-	-	-	31,662	-	31,662	
Rent	-	-	-	29,249	-	-	29,249	
Postage and printing	177	761	-	-	16,933	-	17,871	
Staff development, recognition and recruitment	5,081	1,052	284	-	7,983	-	14,400	
Finance and bank charges	-	-	10	-	14,277	-	14,287	
Office, dues and subscriptions	-	-	-	318	13,819	-	14,137	
Volunteer and guest related	2,209	7,485	1,650	-	-	-	11,344	
Miscellaneous	2,464	2,306	-	-	4,092	-	8,862	
Marketing and advertising	1,868	224	-	-	2,183	-	4,275	
Licenses, permits and fees	1,248	-	550	77	-	-	1,875	
Total expenses before depreciation	2,263,421	2,157,427	993,550	126,348	874,291	439,362	6,854,399	
Depreciation	73,347	48,346	108,448	-	46,243	-	276,384	
Totals	\$ 2,336,768	\$ 2,205,773	\$ 1,101,998	\$ 126,348	\$ 920,534	\$ 439,362	\$ 7,130,783	

The accompanying notes to the financial statements should be read in conjunction with this schedule.