

Mansmann Foundation

Financial Statements

Years Ended December 31, 2022 and 2021
with Independent Auditor's Report

MaherDuessel

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MANSMANN FOUNDATION

YEARS ENDED DECEMBER 31, 2022 AND 2021

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Independent Auditor's Report

**Board of Directors
Mansmann Foundation**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Mansmann Foundation (Foundation), which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Foundation as of December 31, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Foundation, and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As described in Note 2 to the financial statements, the Foundation adopted ASU 2016-02, "*Leases (Topic 842)*," which requires lessees to recognize assets and liabilities on the statement of financial position for the rights and obligations created by all leases with terms of more than twelve months. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foundation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Maier Duessel

Pittsburgh, Pennsylvania
July 26, 2023

MANSMANN FOUNDATION

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2022 AND 2021 (as restated)

	<u>2022</u>	<u>2021 (as restated)</u>
Assets		
Cash and cash equivalents	\$ 582,429	\$ 170,463
Grants receivable	99,600	-
Accounts receivable	-	378,833
Prepaid expenses	16,864	5,273
Investments	2,758,493	5,548,182
Operating lease right-of-use asset	172,097	216,037
Capital assets, net	793,997	-
Total Assets	<u>\$ 4,423,480</u>	<u>\$ 6,318,788</u>
Liabilities and Net Assets		
Liabilities:		
Accounts payable and accrued liabilities	\$ 407,890	\$ 247,043
Accrued payroll	155,495	101,740
Deferred revenue	442,500	208,489
Operating lease liability	174,542	216,037
Total Liabilities	<u>1,180,427</u>	<u>773,309</u>
Net Assets:		
Without donor restrictions	2,985,178	5,545,479
With donor restrictions	257,875	-
Total Net Assets	<u>3,243,053</u>	<u>5,545,479</u>
Total Liabilities and Net Assets	<u>\$ 4,423,480</u>	<u>\$ 6,318,788</u>

See accompanying notes to financial statements.

MANSMANN FOUNDATION

STATEMENTS OF ACTIVITIES

YEARS ENDED DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Net Assets Without Donor Restrictions:		
Income:		
Interest and dividends	\$ 54,279	\$ 111,922
Realized gain (loss) on sale of investments	(164,156)	191,357
Unrealized gain (loss) on investments	(364,058)	261,807
Contributions	-	25,000
Program revenue	465,787	417,616
Net assets released from restrictions	<u>237,125</u>	<u>-</u>
Total income	<u>228,977</u>	<u>1,007,702</u>
Expenses:		
Program expenses	2,026,607	1,243,180
Management and general expenses	<u>762,671</u>	<u>587,424</u>
Total expenses	<u>2,789,278</u>	<u>1,830,604</u>
Change in Net Assets Without Donor Restrictions	<u>(2,560,301)</u>	<u>(822,902)</u>
Net Assets With Donor Restrictions:		
Contributions	495,000	-
Net assets released from restrictions	<u>(237,125)</u>	<u>-</u>
Change in Net Assets With Donor Restrictions	<u>257,875</u>	<u>-</u>
Change in Net Assets	<u>(2,302,426)</u>	<u>(822,902)</u>
Net Assets:		
Beginning of year	<u>5,545,479</u>	<u>6,368,381</u>
End of year	<u>\$ 3,243,053</u>	<u>\$ 5,545,479</u>

See accompanying notes to financial statements.

MANSMANN FOUNDATION

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2022

	Without Donor Restrictions		
	<u>Program Expenses</u>	<u>Management and General Expenses</u>	<u>Total</u>
Expenses:			
Salaries and benefits	\$ 1,116,140	\$ 439,659	\$ 1,555,799
Contracted services	537,038	117,947	654,985
Administration	47,663	105,167	152,830
Occupancy	11,215	44,862	56,077
Program expenses	228,162	-	228,162
Outreach	33,475	-	33,475
Travel and meetings	52,914	22,184	75,098
Depreciation	-	28,662	28,662
Other	-	4,190	4,190
	<hr/>	<hr/>	<hr/>
Total	<u>\$ 2,026,607</u>	<u>\$ 762,671</u>	<u>\$ 2,789,278</u>

See accompanying notes to financial statements.

MANSMANN FOUNDATION

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2021

	Without Donor Restrictions		
	<u>Program Expenses</u>	<u>Management and General Expenses</u>	<u>Total</u>
Expenses:			
Salaries and benefits	\$ 627,032	\$ 397,065	\$ 1,024,097
Contracted services	262,775	95,622	358,397
Administration	126,240	74,304	200,544
Occupancy	33,350	17,180	50,530
Program expenses	126,280	-	126,280
Outreach	21,837	-	21,837
Travel and meetings	45,666	-	45,666
Depreciation	-	-	-
Other	-	3,253	3,253
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Total	<u>\$ 1,243,180</u>	<u>\$ 587,424</u>	<u>\$ 1,830,604</u>

See accompanying notes to financial statements.

MANSMANN FOUNDATION

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2022 AND 2021 (as restated)

	2022	2021 (as restated)
Cash Flows From Operating Activities:		
Change in net assets without donor restrictions	\$ (2,302,426)	\$ (822,902)
Adjustments to reconcile change in net assets without donor restrictions to net cash provided by (used in) operating activities:		
Depreciation	28,662	-
Reduction in the carrying amount of rights-of-use assets - operating leases	43,940	3,662
Net realized (gain) loss on investments	164,156	(191,357)
Net unrealized loss (gain) on investments	364,058	(261,807)
Change in:		
Grants and accounts receivables	279,233	(366,702)
Prepaid expenses	(11,591)	955
Accounts payable and accrued liabilities	160,847	246,287
Accrued payroll	53,755	28,300
Deferred revenue	234,011	124,760
Operating lease liability	(41,495)	(3,662)
	(1,026,850)	(1,242,466)
Net cash provided by (used in) operating activities		
Cash Flows From Investing Activities:		
Purchase of capital assets	(822,659)	-
Proceeds from dispositions of investments	4,070,297	1,000,760
Purchases of investments	(1,808,822)	(386,237)
	1,438,816	614,523
Net cash provided by (used in) investing activities		
	411,966	(627,943)
Net Increase (Decrease) in Cash and Cash Equivalents		
	170,463	798,406
Cash and Cash Equivalents:		
Beginning of year		
	170,463	798,406
End of year	\$ 582,429	\$ 170,463

See accompanying notes to financial statements.

MANSMANN FOUNDATION

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2022 AND 2021

1. Organization

Since its inception in 2014, the Mansmann Foundation has existed for the sole purpose of providing long-term educational support and development to small business owners, in particular, those business owners who have been historically underserved, including minority and women business owners, rural business owners, business owners in communities impacted by the loss of industry including textile, steel, and coal impacted communities.

The primary mission of the Foundation is to help entrepreneurs and small business owners grow their businesses to become family-sustaining and community-supporting businesses. To that end, the Foundation has created the only peer-learning program of its kind in the US, focused specifically on businesses with less than \$1 million in revenue. This flagship program, Entrepreneurs Forever, engages small business owners over at least three years, providing them with the long-term skills and people they need to overcome the challenges that prevent their businesses from growing. To date, the Entrepreneurs Forever program has served nearly 1,000 small business owners in dozens of peer learning groups across Pennsylvania, Massachusetts, New York, and Rhode Island, helping them to increase their business success, better support their families, and hire additional workers. The Foundation is actively working to expand its program to additional US states.

2. Summary of Significant Accounting Policies

Basis of Accounting

The Foundation's policy is to prepare its financial statements on the accrual basis of accounting. Under this basis, revenues are recognized when earned and expenses are recognized when incurred.

Financial Statement Presentation

The assets, liabilities, and net assets of the Foundation are reported in two net asset classes as follows:

Net assets without donor restrictions - accounts for unrestricted resources, which are not subject to restrictions imposed by contributors or grantors.

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YEARS ENDED DECEMBER 31, 2022 AND 2021

Net assets with donor restrictions - accounts for assets whose use is limited by stipulations imposed by contributors or grantors until those stipulations are fulfilled and removed by the Foundation's actions. Such donor-imposed restrictions are temporary in nature. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources are to be maintained in perpetuity. Generally, the donors of these assets permit the use of all or part of the income earned and capital gains, if any, on related investments for general or specific purposes. The Foundation does not currently have net assets with donor restrictions to be held in perpetuity for the years ended December 31, 2022 and 2021.

Revenue and Revenue Recognition

Contributions

The Foundation recognizes contributions when cash, securities, or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. The Foundation has no conditional promises to give at December 31, 2022 and 2021.

Revenue from Contracts with Customers

Program revenues are considered to be revenue from contracts with customers. The contracts are fee-for-service contracts with EforAll under which the Foundation conducts peer groups in the greater Pittsburgh area, Rhode Island, New York, and various communities in Massachusetts. Contracts are billed on an annual basis at the start date of services to the given community. Services are provided over the 12-month life of the contract. The performance obligation of conducting peer groups services is simultaneously received and consumed by the participants, and therefore, revenue is recognized as the performance obligations of the contract are satisfied. The Foundation does not believe it is required to provide additional services related to revenue being recognized.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash held in checking and money market accounts. The Foundation maintains its cash in bank accounts which, at times, may exceed federally

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insured limits. The Foundation does not believe it is exposed to any significant credit risk related to cash and equivalents.

Accounts Receivable

Receivables from contracts with customers are primarily the amounts reflected as receivables in the accompanying statements of financial position. There were no material receivables from customers at January 1, 2021 or December 31, 2022. Contract liabilities are reported as deferred revenue in the accompanying statements of financial position.

Investments

The Foundation reports investments in mutual fund securities with readily determinable fair values at fair value with gains and losses included in the statements of activities. Fair value for publicly traded investments is based upon stated market values.

Capital Assets

Capital assets, including intangible capital assets related to software, that have a useful life of over one year and meet or exceed the threshold of \$5,000 are capitalized and recorded at cost. Capital assets are depreciated using the straight-line method over the estimated useful lives of the depreciable assets.

Leases

The Foundation leases office space. The Foundation determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets and operating lease liabilities on the statements of financial position.

ROU assets represent the Foundation's right to use an underlying asset for the lease term and lease liabilities represent the Foundation's obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present values of lease payments over the lease term. As the Foundation's lease does not provide an implicit rate, the incremental borrowing rate is used, which is based on the information available at the commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any prepaid or accrued rent and excludes lease incentives. Operating lease expense is recognized on a straight-line basis over the lease term. The Foundation's lease term may include options to extend or terminate the lease when it is reasonably certain that they will

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exercise that option. The Foundation does not report ROU assets and lease liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

The Foundation's lease agreement does not contain any material residual value guarantees or material restrictive covenants.

In evaluating contracts to determine if they qualify as a lease, the Foundation considers factors such as if they have obtained substantially all of the rights to the underlying assets through exclusivity, if they can direct the use of the asset by making decisions about how and for what purpose the asset will be used, and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

Deferred Revenue

Deferred revenue includes amounts that have been received in advance of those contracted amounts being earned. When the related performance obligations are met, these funds will become recognized as income as they would be earned by the Foundation and will no longer be included in deferred revenue. Deferred revenue changed from December 31, 2021 (\$208,489) to December 31, 2022 (\$442,500) due to cash received during the year for services not yet performed. Deferred revenue changed from December 31, 2020 (\$83,729) to December 31, 2021 (\$208,489) due to cash received during the year that was not yet earned less the recognition of the beginning of the year deferred revenue as revenue.

Expense Allocation

Expenses directly related to a specific program are charged to that program. The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Allocation is based on the estimated time and effort spent related to each function.

Use of 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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the reporting period. Actual results could differ

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from those estimates, particularly given the significant social and economic disruptions and uncertainties, and such differences may be material.

Risks and Uncertainties

Financial instruments, which potentially expose the Foundation to concentrations of credit risk, include cash and investments in marketable securities. As a matter of policy, the Foundation maintains cash balances only with financial institutions having a high credit quality. Concentration of credit risk for investments in marketable securities is mitigated by the overall diversification of managed investment portfolios. Investment securities are also exposed to various other risks such as interest rate and market risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in values of investment securities will occur in the near-term and that such change could materially affect the amount reported on the statements of financial position.

Income Taxes

The Foundation is qualified as a private, operating foundation under Section 4942(j)(3) of the Internal Revenue Code and is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The Foundation is obligated to pay federal excise tax on net investment income. In addition, the Foundation is obligated to pay income taxes on its unrelated business income, if any. Further, the Foundation annually files a Form 990PF and, as needed, a Form 990T. The Foundation has not provided deferred excise taxes in these financial statements with respect to tax effects on differences between the basis of assets and liabilities for financial reporting and tax purposes, due to the insignificance of such deferred taxes relative to the financial statements as a whole. As of December 31, 2022, the Foundation has filed a Form 8940 to begin the 5 year process to terminate its private foundation status and become a public charity.

Related Party Transactions

The Foundation utilizes services for technology platform building from a tech company who employs one of the members of the Foundation's Board of Directors (Board). The Board member is not the point of contact for the Foundation's platform project, the tech company was not determined to be a disqualified person for the Foundation. The Foundation considered the transaction to have been executed at arms-length.

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NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2022 AND 2021

Adopted Accounting Standard

The provisions of this Standards Update have been adopted and incorporated into these financial statements:

ASU 2016-02, "*Leases (Topic 842)*." These amendments and related amendments require lessees to recognize assets and liabilities on the statements of financial position for the rights and obligations created by all leases with terms of more than twelve months. Disclosures are required by lessees to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases. The adoption of this standard resulted in the presentation of right-of-use lease assets and related lease liabilities on the statements of financial position, and additional footnote disclosure. The Foundation elected to restate the comparative period with no impact on net assets of that period. It also elected not to reassess at adoption (i) expired or existing contracts to determine whether they are or contain a lease, (ii) the lease classification of any existing leases, or (iii) initial direct costs for existing leases.

Subsequent Events

Subsequent events have been evaluated through the Independent Auditor's Report date, which is the date the financial statements were available to be issued.

3. Cash and Investments

As of December 31, 2022, the Foundation held cash and investments with a bank and book balance of \$584,319 and \$582,429, respectively. \$251,005 of the bank balance was on deposit with banking institutions and covered under FDIC insurance. The remaining balance of \$333,314 is not covered under FDIC insurance.

As of December 31, 2021, the Foundation held cash and investments with a bank and book balance of \$212,178 and \$170,463, respectively. \$212,178 of the bank balance was on deposit with banking institutions and covered under FDIC insurance.

Management has no concerns regarding the solvency of the financial institutions involved.

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NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2022 AND 2021

The following table sets forth by level, within the fair value hierarchy, the Foundation's assets at fair value as of December 31, 2022:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
Income	\$ -	\$ -	\$ -	\$ -
Moderate growth	-	-	-	-
Short-term Treasury	1,483,740	-	-	1,483,740
International	<u>1,274,753</u>	<u>-</u>	<u>-</u>	<u>1,274,753</u>
	<u>\$ 2,758,493</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,758,493</u>

The following table sets forth by level, within the fair value hierarchy, the Foundation's assets at fair value as of December 31, 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
Income	\$ 2,596,098	\$ -	\$ -	\$ 2,596,098
Moderate growth	910,585	-	-	910,585
Short-term Treasury	-	-	-	-
International	<u>2,041,499</u>	<u>-</u>	<u>-</u>	<u>2,041,499</u>
	<u>\$ 5,548,182</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,548,182</u>

Determination of Fair Value

The Foundation reports investments at fair value in accordance with fair value accounting standards. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. These standards require an entity to maximize the use of observable inputs and minimize the use of unobservable inputs. Fair value measurement standards also require the organization to classify these financial instruments into a three-level hierarchy, based upon priority of inputs to the valuation technique.

Investments whose values are based on quoted market prices in active markets are classified within Level 1. Investments determined by reference to quoted prices for similar

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investments in active markets are classified within Level 2. Investments classified within Level 3 have significant unobservable inputs, as they trade infrequently or not at all.

4. Capital Assets

Capital assets consist of the following as of December 31, 2022 and 2021:

	2022	2021
Computer equipment and software	\$ 764,982	\$ -
Leasehold improvements	57,677	-
Total capital assets	822,659	-
Less: accumulated depreciation	(28,662)	-
	<u>\$ 793,997</u>	<u>\$ -</u>

Depreciation expense for the years ended December 31, 2022 and 2021 was \$28,662 and \$0, respectively.

5. Leases

The Foundation evaluated current contracts to determine which met the criteria of a lease. The right-of-use (ROU) assets represent the Foundation's right to use underlying assets for the lease term, and the lease liabilities represent the Foundation's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from an operating lease, were calculated based on the present value of future lease payments over the lease terms. The Foundation has made an accounting policy election to use a risk-free rate in lieu of its incremental borrowing rate to discount future lease payments. The Foundation's operating lease consists of a real estate lease for office space. The lease term included two one-year extensions, available at the Foundation's option, which are reasonably certain to exercise. Therefore, the payments associated with the extensions are included in the ROU asset and the lease liability recognized as of December 31, 2022.

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Other information related to the lease was as follows:

	<u>2022</u>	<u>2021</u>
Supplemental Cash Flows Information:		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash outflows from operating leases	\$ 43,975	\$ 3,660
Right-of-use assets obtained in exchange for lease obligations:		
Operating leases	-	219,698
Weighted average remaining lease term:		
Operating leases	3.92 years	4.92 years
Weighted average discount rate:		
Operating leases	1.15%	1.15%

Future minimum lease payments under non-cancellable leases as of December 31, 2022 were as follows:

Year Ending December 31,	Operating Leases
2023	\$ 44,635
2024	45,297
2025	45,975
2026	42,716
Total future minimum lease payments	178,623
Less: present value discount	(4,081)
Total	<u>\$ 174,542</u>

6. Net Assets

Net assets with donor restrictions with a purpose restriction of \$257,875 at December 31, 2022 are available to be used to accomplish donor-designated specific projects that support program expansion in Allegheny and Westmoreland Counties. During the year ended December 31, 2022 net assets with donor restrictions with a purpose restriction were

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released from restrictions in the amount of \$237,125. There was no net assets with donor restriction activity during the year ended December 31, 2021.

7. Liquidity and Availability

Currently, the Foundation is focusing on contracted services for peer groups and soliciting grants to obtain its liquid resources. As discussed in Note 2, the Foundation intends to become reclassified as a public charity. The Foundation also utilizes investment returns to help cover ongoing expenditures. The Foundation prepares detailed budgets and has been very active in fiscal management to ensure the entity remains liquid.

Financial assets (cash, receivables, and investments) available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, total \$3,440,522 and \$6,097,478 for the years ended December 31, 2022 and 2021, respectively.

8. Financial Status

The Foundation has a deficit change in net assets of (\$2,302,426) and (\$822,902) for the years ended December 31, 2022 and 2021, respectively. This deficit spending was the intentional use of initial seed funding to equip the Foundation to become self-sustainable and reach a broader geographic audience. Included in this spending was the development of a digital platform to provide expanded access to the program, the expansion of marketing efforts, and a focus on developing member experience. The Board has approved a three-year plan towards self-sustainability, and the Foundation has begun soliciting grant funding for both community programming and continued technology development.