

OHIO ASSOCIATION OF FOODBANKS

FINANCIAL STATEMENTS

For the Years Ended June 30, 2022 and June 30, 2021

(With Independent Auditors' Report Thereon)

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Ohio Association of Foodbanks
Columbus, Ohio

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Ohio Association of Foodbanks (a nonprofit organization), which comprise the statements of financial position as of June 30, 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 present fairly, in all material respects, the financial position of Ohio Association of Foodbanks' as of June 30, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ohio Association of Foodbanks 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 opinions.

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; 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 Ohio Association of Foodbanks' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.



INDEPENDENT AUDITORS' REPORT (Continued)

Auditor's Responsibility 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the 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 Ohio Association of Foodbanks' 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 Ohio Association of Foodbanks' 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.





INDEPENDENT AUDITORS' REPORT
(Continued)

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the 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 schedule of expenditures of federal awards 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 November 01, 2022, on our consideration of Ohio Association of Foodbanks' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ohio Association of Foodbanks' 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 Ohio Association of Foodbanks' internal control over financial reporting and compliance.

HWA Alliance of CPA Firms, Inc.

Westerville, Ohio
November 01, 2022



Ohio Association of Foodbanks
Statements of Financial Position
June 30, 2022 and 2021

<i>Assets</i>		
	2022	2021
Cash & Cash Equivalents (Note 2)	\$ 7,401,715	\$ 5,433,655
Grants & Accounts Receivable (Note 4)	2,102,864	1,124,047
TOTAL ASSETS	\$ 9,504,579	\$ 6,557,702
 <i>Liabilities & Net Assets</i>		
Accounts Payable	\$ 1,663,131	\$ 127,683
Accrued Wages & Payroll Taxes	125,000	229,441
Deferred Revenue (Note 2)	835,409	1,023,124
TOTAL LIABILITIES	2,623,540	1,380,248
Net Assets:		
Without Donor Restrictions		
Designated by Board (Note 2)	492,000	492,000
Undesignated	6,389,039	4,450,454
Total Net Assets Without Donor Restrictions	6,881,039	4,942,454
Net Assets With Donor Restrictions	-	235,000
TOTAL NET ASSETS	6,881,039	5,177,454
TOTAL LIABILITIES & NET ASSETS	\$ 9,504,579	\$ 6,557,702

Ohio Association of Foodbanks
Statement of Activities
For the Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE & OTHER SUPPORT			
Public Support			
Governmental Revenue	\$ 44,243,772	\$ -	\$ 44,243,772
Foundation Revenue	408,183	-	408,183
Membership Dues (Note 2)	245,497	-	245,497
Donations	169,588	-	169,588
Total Public Support Revenue	45,067,040	-	45,067,040
Other Revenue			
Interest Income	2,829	-	2,829
Other	648,300	-	648,300
Total Other Revenue	651,129	-	651,129
Released from Restrictions	235,000	(235,000)	-
TOTAL REVENUE & OTHER SUPPORT	45,953,169	(235,000)	45,718,169
EXPENSES			
Program Expenses			
Ohio Food Program	37,891,878	-	37,891,878
Other Programs	5,011,936	-	5,011,936
Total Program Expenses	42,903,814	-	42,903,814
Support Services			
General & Management	954,824	-	954,824
Total Support Services	954,824	-	954,824
TOTAL EXPENSES	43,858,638	-	43,858,638
Change in Net Assets	2,094,531	(235,000)	1,859,531
Prior Period Adjustment (Note 12)	(155,946)	-	(155,946)
Net Assets at Beginning of Year	4,942,454	235,000	5,177,454
Net Assets at End of Year	\$ 6,881,039	\$ -	\$ 6,881,039

Ohio Association of Foodbanks
Statement of Activities
For the Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE & OTHER SUPPORT			
Public Support			
Governmental Revenue	\$ 30,616,543	\$ -	\$ 30,616,543
Foundation Revenue	551,078	100,000	651,078
Membership Dues	244,401	-	244,401
Donations	316,840	-	316,840
Total Public Support Revenue	31,728,862	100,000	31,828,862
Other Revenue			
Interest Income	2,561	-	2,561
Other	758,586	-	758,586
Total Other Revenue	761,147	-	761,147
Released from Restrictions	15,000	(15,000)	-
TOTAL REVENUE & OTHER SUPPORT	32,505,009	85,000	32,590,009
EXPENSES			
Program Expenses			
Ohio Food Program	26,233,100	-	26,233,100
Other Programs	3,513,662	-	3,513,662
Total Program Expenses	29,746,762	-	29,746,762
Support Services			
General and Management	1,131,621	-	1,131,621
Total Support Services	1,131,621	-	1,131,621
TOTAL EXPENSES	30,878,383	-	30,878,383
Change in Net Assets	1,626,626	85,000	1,711,626
Net Assets at Beginning of Year	3,315,828	150,000	3,465,828
Net Assets at End of Year	\$ 4,942,454	\$ 235,000	\$ 5,177,454

**Ohio Association of Foodbanks
Statement of Functional Expenses
For the Year Ended June 30, 2022**

	PROGRAM EXPENSES			SUPPORT SERVICES	Total
	Ohio Food Program	Other Programs	Subtotal Programs	General & Management	
Wages and Salaries	\$ 311,985	\$ 642,474	\$ 954,459	\$ 327,433	\$ 1,281,892
Fringe Benefits - Employees	76,697	211,489	288,186	157,216	445,402
Payroll Taxes - Employees	27,067	56,137	83,204	38,431	121,635
Living Allowance/Stipends - National Service	-	717,814	717,814	-	717,814
Payroll Taxes - National Service	-	2,828	2,828	-	2,828
Accounting Services	3,568	18,997	22,565	15,267	37,832
Consulting	-	-	-	16,244	16,244
Marketing/PR Consulting	-	41,826	41,826	60,187	102,013
Legal Fees	-	-	-	25	25
Training - Employee	1,108	-	1,108	1,304	2,412
Meeting & Conference Expenses	1,760	843	2,603	7,314	9,917
Program Expenses	-	1,464,656	1,464,656	42,147	1,506,803
Office Supplies	2,833	7,079	9,912	2,343	12,255
Printing & Copying	547	11,917	12,464	12,844	25,308
Publications	-	8,841	8,841	9,716	18,557
Postage	2,120	5,111	7,231	2,295	9,526
Advertising	-	181,453	181,453	22,424	203,877
Membership Dues	1,746	-	1,746	14,158	15,904
Rent	20,281	52,816	73,097	18,815	91,912
Telephone	3,971	10,088	14,059	11,962	26,021
Insurance	-	-	-	28,992	28,992
Travel	6,878	4,549	11,427	19,338	30,765
Equipment & Software Purchases	-	1,352	1,352	68,466	69,818
Interest Expense/ Bank & Collection Fees	-	-	-	924	924
Miscellaneous Expense	19,067	5,688	24,755	76,979	101,734
Grants to Foodbanks	-	1,565,978	1,565,978	-	1,565,978
Grants to Agencies	348,069	-	348,069	-	348,069
Shelf Stable & Protein (Note 7)	12,311,012	-	12,311,012	-	12,311,012
Agricultural Surplus (Note 7)	7,471,920	-	7,471,920	-	7,471,920
TANF / Innovative Backpack Programs (Note 7)	2,392,843	-	2,392,843	-	2,392,843
Coronavirus Relief Fund	11,400,024	-	11,400,024	-	11,400,024
OPI	133,682	-	133,682	-	133,682
USDA	146,930	-	146,930	-	146,930
CareSource	121,930	-	121,930	-	121,930
Farm Credit MidAmerica	25,000	-	25,000	-	25,000
Best Buy	114,840	-	114,840	-	114,840
Storage and Distribution (Note 7)	2,946,000	-	2,946,000	-	2,946,000
Total	\$ 37,891,878	\$ 5,011,936	\$ 42,903,814	\$ 954,824	\$ 43,858,638

**Ohio Association of Foodbanks
Statement of Functional Expenses
For the Year Ended June 30, 2021**

	PROGRAM EXPENSES			SUPPORT SERVICES	Total
	Ohio Food Program	Other Programs	Subtotal Programs	General & Management	
Wages and Salaries	\$ 251,867	\$ 506,674	\$ 758,541	\$ 431,470	\$ 1,190,011
Fringe Benefits - Employees	56,613	178,275	234,888	98,234	333,122
Payroll Taxes - Employees	21,654	43,761	65,415	23,183	88,598
Living Allowance/Stipends - National Service	-	673,797	673,797	-	673,797
Payroll Taxes - National Service	-	1,080	1,080	-	1,080
Accounting Services	6,460	25,637	32,097	4,421	36,518
Consulting	-	-	-	10,556	10,556
Marketing/PR Consulting	-	-	-	63,614	63,614
Legal Fees	-	-	-	7,418	7,418
Training - Employee	-	337	337	-	337
Training - Inservice - National Service	-	1,500	1,500	-	1,500
Meeting & Conference Expenses	-	-	-	1,411	1,411
Program Expenses	-	603,773	603,773	79,226	682,999
Office Supplies	597	1,584	2,181	425	2,606
Printing & Copying	45	146	191	903	1,094
Publications	-	-	-	9,695	9,695
Postage	1,189	3,097	4,286	893	5,179
Advertising	-	20,392	20,392	15,477	35,869
Membership Dues	-	-	-	31,038	31,038
Rent	18,916	50,541	69,457	12,401	81,858
Telephone	3,603	10,226	13,829	11,808	25,637
Insurance	-	-	-	25,722	25,722
Travel	273	921	1,194	908	2,102
Equipment & Software Purchases	-	-	-	257,386	257,386
Interest Expense/ Bank & Collection Fees	-	-	-	451	451
Miscellaneous Expense	-	-	-	44,981	44,981
Grants to Foodbanks	-	1,391,921	1,391,921	-	1,391,921
Grants to Agencies	499,955	-	499,955	-	499,955
Shelf Stable & Protein (Note 7)	13,508,854	-	13,508,854	-	13,508,854
Agricultural Surplus (Note 7)	7,313,245	-	7,313,245	-	7,313,245
TANF / Innovative Backpack Programs (Note 7)	1,908,521	-	1,908,521	-	1,908,521
OPI	125,224	-	125,224	-	125,224
Best Buy	280,552	-	280,552	-	280,552
Storage and Distribution (Note 7)	2,235,532	-	2,235,532	-	2,235,532
Total	\$ 26,233,100	\$ 3,513,662	\$ 29,746,762	\$ 1,131,621	\$ 30,878,383

Ohio Association of Foodbanks
Statements of Cash Flows
For the Years Ended June 30, 2022 and 2021

	2022	2021
Cash Flows from Operating Activities		
Change in Net Assets	\$ 1,859,531	\$ 1,711,626
Adjustments to Reconcile Change in Net Assets to Net Cash (Used in) Provided by Operating Activities		
Prior Period Adjustment	(155,946)	-
Change in Assets:		
Grants & Accounts Receivable	(978,817)	2,865,924
Change in Liabilities:		
Accounts Payable	1,535,448	(3,346,952)
Accrued Wages & Payroll Taxes	(104,441)	117,698
Deferred Revenue	(187,715)	356,628
Net Cash Provided by Operating Activities	1,968,060	1,704,924
Cash Flows from Investing Activities		
Net Cash Provided by Investing Activities	-	-
Cash Flows from Financing Activities		
Payments on Capital Lease Obligations	-	(92)
Net Cash Provided by Financing Activities	-	(92)
Net Change in Cash & Cash Equivalents	1,968,060	1,704,832
Cash & Cash Equivalents at Beginning of Year	5,433,655	3,728,823
Cash & Cash Equivalents at End of Year	\$ 7,401,715	\$ 5,433,655
Supplemental Disclosures of Cash Flow Information		
Cash Paid During the Year for Interest	\$ -	\$ -

OHIO ASSOCIATION OF FOODBANKS
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2022 and 2021

Note 1 – Background

Organization

The mission of the Ohio Association of Foodbanks (“the Association”) is to assist Feeding America foodbanks in Ohio in providing food and other resources to people in need and to pursue areas of common interest for the benefit of people in need.

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Association have been prepared utilizing the accrual basis of accounting.

Basis of Presentation

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Association and changes therein are classified and reported as follows:

- 1) Net assets without donor restriction represent the portion of expendable funds that is available for support of the Association.
- 2) Net assets with donor restrictions are limited as to use by donor-imposed restrictions that either expire by passage of time or that can be fulfilled or removed by actions of the Association. When net assets with donor restrictions expire, net assets with donor restrictions are reclassified to net assets without restrictions and are reported in the statement of activities as net assets released from restrictions. There were net assets with donor restrictions as of June 30, 2022 and 2021 of \$0 and \$235,000 respectively.

Board Designated Net Assets

The Board of Directors of the Association have designated net assets to be used as a reserve for general operating expenses in the event of a major loss of funding. Total board designated net assets as of June 30, 2022 and 2021 were \$492,000.

Note 2 – Summary of Significant Accounting Policies (Continued)

Tax Exempt Status

The Association is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954. It has been classified as an organization that is not a private foundation under Section 509(a)(3) of the Internal Revenue Code and qualifies as a tax-deductible charitable contribution for individual donors. The Association is also exempt from property tax and state income taxes.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Association considers bank accounts, petty cash and certificates of deposit purchased with a maturity of one year or less to be cash and cash equivalents. Interest income on the certificates of deposit is recorded as income when earned.

Grants and Accounts Receivable

Grants and accounts receivable are stated at unpaid balances. It is the Association's policy to charge off uncollectible accounts when management determines the receivable will not be collected.

Expense Allocation

The costs of providing various programs and other activities and services have been summarized on a functional basis in the statements of activities. Accordingly, labor costs are based on salaries and wages paid and allocated based on the nature of the service or activity performed. Certain other costs have been allocated among the projects and activities based upon benefits received.

Equipment

Equipment is recorded at cost, less accumulated depreciation. Depreciation of equipment is computed using the straight-line method over the estimated useful lives of the assets. The Association follows the policy of capitalizing all expenditures for purchased assets of \$3,000 or greater. Expenditures of equipment which increase the values or extend useful lives are capitalized. Routine maintenance and repairs which do not improve or extend the useful lives of the respective assets are charged to expenses as incurred. The carrying amounts of assets sold, retired, or otherwise disposed of and the related accumulated depreciation is eliminated from the accounts in the year of disposal. Any resulting gains or losses from the disposals are included in the statements of activities.

Note 2 – Summary of Significant Accounting Policies (Continued)

Revenue Recognition

Contributions received are recorded as with or without donor restriction, depending on the existence and nature of any donor restriction. When a restriction expires, net assets with donor restriction are reclassified as net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. If the restriction is satisfied in the period of contribution, the contribution is recorded as revenue without donor restriction.

Grant awards that qualify as contributions are recorded as invoiced to the funding sources. Revenue is recognized in the period when the related expenses are incurred. Amounts received or receivable in excess of expenses are reflected as grant funds received in advance.

Membership Dues

Membership dues are paid based on Feeding America Goal Factors issued annually. As of June 30, 2022 and 2021, dues totaled \$245,497 and \$244,401 each year respectively, and are paid by each of the 12 Feeding America foodbanks on a quarterly basis.

Deferred Revenue

Deferred revenue of the Association represents amounts received on grant agreements in advance, which have not been earned at the end of the year. As of June 30, 2022 and 2021, deferred revenue for the Association was \$835,409 and \$1,023,124 respectively.

New Accounting Pronouncements

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842). This ASU requires lessees to recognize assets and liabilities on the statement of financial position for leases with lease terms greater than twelve months. The recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee primarily will depend on its classification as a finance or operating lease. This ASU amends current guidance that requires only capital leases to be recognized on the lessee's statement of financial position. The ASU will also require additional disclosures on the amount, timing and uncertainty of cashflows arising from leases. In June 2020, FASB issued ASU No. 2020-05, Leases (Topic 842) to defer the implementation date of the new lease standard. Therefore, Ohio Association of Foodbanks will be required to adopt and implement this standard for the year ending June 30, 2023.

Note 2 – Summary of Significant Accounting Policies (Continued)

In September 2020, FASB issued ASU No. 2020-07, Not-for-Profit Entities (Topic 958), Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. This ASU addresses the presentation and disclosure of contributed nonfinancial assets, and will require contributed nonfinancial assets to be presented as a separate line item in the statement of activities, apart from contributions of cash and other financial assets. The ASU also requires certain specific disclosures related to these nonfinancial assets, including a description of any donor-imposed restrictions associated with the contributed nonfinancial asset, if the asset was monetized or utilized during the period and the valuation technique used to arrive at the fair value of the asset. As of June 30, 2022, Ohio Association of Foodbanks did not receive any nonfinancial assets.

Change in Accounting Policy

In May 2014, the FASB (“the Board”) issued Accounting Standards Update (“ASU”) 2014-09, Revenue from Contracts with Customer (Topic 606). Under this standard, a company recognizes revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. The standard implements a five-step process for customer contract revenue recognition that focuses on transfer of control. Entities may elect to adopt the guidance for annual reporting periods beginning after December 15, 2020, based on the update ASU 2020-05, issued by the Board in January 2020. Entities can transition to the standard either retrospectively or as a cumulative-effect adjustment as of the date of adaptation.

As of June 30, 2022, the Organization adopted ASC 606 using the full retrospective method. As a result, the Organization evaluated the impact of the new revenue recognition model on their operation to determine if changes were required to comply with these requirements. The conclusion is that there is no change to the amount and timing of revenue recognition. The Organization’s major source of revenue is from grants and contributions, which the FASB has scoped out of ASC 606. Due to the nature of these revenue streams, they are considered non-reciprocal transactions and there is no customer.

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 revenues and expenses during the reporting period. Accordingly, actual results may differ from those estimates.

OHIO ASSOCIATION OF FOODBANKS
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2022 and 2021

Note 2 – Summary of Significant Accounting Policies (Continued)

Fair Value of Financial Instruments

The following methods and assumptions were used by the Association in estimating the fair value of its financial instruments:

Cash and Cash Equivalents – The carrying amount reported in the statements of financial position approximates fair value due to their short-term nature.

Accounts Receivable – The carrying amount reported in the statements of financial position approximates fair value due to the short-term nature of the receivables.

Accounts Payable and Accrued Wages – The carrying amount reported in the statements of financial position approximates fair value because of the short maturity of those instruments.

Capital Lease Obligations – The carrying amount reported in the statements of financial position approximates fair value because the Association can obtain similar loans at the same terms.

Subsequent Events

Generally accepted accounting principles define subsequent events as events or transactions that occur after the statement of financial position date, but before the financial statements are issued or are available to be issued. Management has evaluated subsequent events through November 01, 2022, the date on which the financial statements were available to be issued.

Note 3 – Property and Equipment, Net

Property and equipment consisted of the following as of June 30:

	2022	2021
Equipment	\$ 45,097	\$ 161,762
Vehicles	25,000	25,000
Total Property and Equipment	70,097	186,762
Less: Accumulated Depreciation	(70,097)	(186,762)
Property and Equipment, Net	\$ -	\$ -

Depreciation expense for the years ended June 30, 2022 and 2021 was \$0 .

OHIO ASSOCIATION OF FOODBANKS
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2022 and 2021

Note 4 – Grants and Accounts Receivable

The grants and accounts receivable balance consisted of the following as of June 30:

Programs	2022	2021
Governor's Office c/o ODJFS	\$ 1,064,796	\$ 527,522
ODJFS - SNAP Outreach	454,346	201,843
Franklin County JFS - WEP	63,800	110,727
Greater Cleveland Food Bank – Best Buy	25,033	11,023
Corporation for National and Community Service – VISTA	82,836	101,022
ODJFS - Core Food Program	55,579	155,946
Ohio Department of Services Agency – HEAP	10,652	-
Navigator/Department of Health and Human Services	324,719	-
Other Receivables	21,103	15,964
Total	\$ 2,102,864	\$ 1,124,047

Note 5 – Lease Commitments

Operating Leases

The Association leases office space. Rent expense for the year ended June 30, 2022 totaled \$91,912.

The future minimum rental payments due under this rental agreement are as follows:

For the Year Ended June 30,	Amount
2023	\$ 135,318
2024	139,287
2025	143,375
2026	147,586
2027	151,923
2028	64,945
Total	\$ 782,434

OHIO ASSOCIATION OF FOODBANKS
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2022 and 2021

Note 6 – Ohio Food Program and Agricultural Clearance Program

In 2022, the Association received a \$24,550,000 grant from the Ohio Department of Job and Family Services. The grant was to be used for three purposes: 1) The Ohio Food Program (OFP), \$13,784,012 to purchase food products, storage and distribution for local food distribution agencies; 2) The Agricultural Clearance Program (ACP), \$8,944,920 to strengthen the emergency food distribution system, storage and distribution for local food distribution agencies; 3) Capacity Building, \$348,069; and 3) Administration, \$1,472,999.

The ACP accomplished its goal by developing alliances with growers and processors to help defray direct costs of providing surplus agricultural commodities and purchasing shelf-stable products; identifying and supporting innovative programs for emerging needs; and providing training and technical assistance to emergency food providers.

Revenue from the Department of Job and Family Services for the Ohio Food and Agriculture Clearance program amounted to 54% of the Association’s total revenue.

Note 7 – Ohio Food and Agriculture Clearance Program, TANF Executive Order (TANF E.O.), and Governor’s Backpack Program

The Ohio Food Program is included as an expenditure line item on the statements of functional expenses and consisted of the following types of expenses for the year ended June 30:

Shelf Stable and Protein	2022	2021
Food Purchases for Foodbanks	\$ 12,311,012	\$ 13,508,854
Storage & Distribution of Food Purchases	1,473,000	1,010,766
Transportation & Delivery Charge	-	-
Pantry Trak Expenses	-	107,000
Total	\$ 13,784,012	\$ 14,626,620
Agricultural Surplus		
Purchase of Commodities for Consumption	\$ 7,471,920	\$ 7,313,245
Purchase of Commodities TANF E.O.	-	-
Storage and Distribution of Commodities	1,473,000	1,010,766
Pantry Trak Expenses	-	107,000
Processing Fees	-	-
Total	\$ 8,944,920	\$ 8,431,011
TANF/Innovative Backpack Programs		
Purchase of Food & Transportation	2,392,843	1,908,521
Total Food Program	\$ 25,121,775	\$ 24,966,152

OHIO ASSOCIATION OF FOODBANKS
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2022 and 2021

Note 8 – Concentration of Credit Risk

The Association's funds contained in its cash and cash equivalent balances at June 30, 2022 were held in a total of four different financial institutions. These institutions provide insurance coverage up to \$250,000 through the Federal Deposit Insurance Corporation (FDIC). At June 30, 2022, the cash on deposit at Fifth Third Bank, Key Bank and Huntington National Bank exceeded this \$250,000 limit by \$91,805, \$11,688 and \$7,421,791, respectively.

At June 30, 2021, the cash on deposit at Fifth Third Bank, Key Bank and Huntington National Bank exceeded this \$250,000 limit by \$91,624, \$11,662 and \$5,036,512, respectively.

Note 9 – Retirement and Tax Sheltered Annuity Plan

The Association maintains a defined contribution pension plan for all full-time employees who have completed at least one year of service. Contributions of \$119,509 and \$75,175 were made for the year ended June 30, 2022 and 2021 respectively. Pension plan contributions consist of safe harbor and employer match contributions, along with a discretionary amount based upon a percentage of annual compensation of eligible employees; discretionary contributions are set by the Board of Trustees according to the availability of funds.

Note 10 – Contingency

The grant programs of the Association are subject to potential audits by agents of each individual granting authority. The purpose of such an audit is to ensure compliance with conditions precedent to the granting of funds. Revenues generated by the grant programs may be disallowed in subsequent periods as a result of these audits. However, management believes that the Association has materially complied with all grant agreements as of the years ended June 30, 2022 and 2021.

OHIO ASSOCIATION OF FOODBANKS
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2022 and 2021

Note 11 – Liquidity

Financial assets available for general expenditure, that is, without donor or other restrictions or designations, within twelve months of the consolidated statement of financial position date, comprise the following:

Cash and Cash Equivalent	\$	7,401,715
Grants and Accounts Receivable		2,102,864
Less Accrued Wages and Payroll Taxes		(125,000)
Less Accounts Payable		(1,663,131)
Less Deferred Revenue		(835,409)
<u>Total</u>	<u>\$</u>	<u>6,881,039</u>

The Association does not have a formal liquidity policy, but generally maintains assets in liquid form for approximately twelve months. The Association has grant commitments for future expenses of approximately \$57,000,000. The Association also has an available credit line of \$750,000 which has not been utilized.

Note 12 – Prior Period Adjustment

In FY21, three receivables totaling \$155,946 were entered into Sage 100. It was determined in FY22, these receivables were erroneously entered as they were match funds. NetSuite had entered the invoices as starting balances. When it was determined these should not be entered as a receivable, credit memos were issued to clear the invoices from receivables. This transaction resulted in an adjustment to net assets in the amount of (\$155,946).



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

To the Board of Directors
Ohio Association of Foodbanks
Columbus, Ohio

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, the financial statements of Ohio Association of Foodbanks (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statement of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 01, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ohio Association of Foodbanks’ internal control over financial reporting (internal control) a basis for designing 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 Ohio Association of Foodbanks’ internal control. Accordingly, we do not express an opinion on the effectiveness of the Ohio Association of Foodbanks’ internal control.

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

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





**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS* (Continued)**

Compliance and Other Matters

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

Purpose of Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HWA Alliance of CPA Firms, Inc.

Westerville, Ohio
November 01, 2022



INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
Ohio Association of Foodbanks
Columbus, Ohio

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Ohio Association of Foodbanks compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Ohio Association of Foodbanks’ major federal programs for the year ended June 30, 2022. Ohio Association of Foodbanks’ major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Ohio Association of Foodbanks complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Ohio Association of Foodbanks and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Ohio Association of Foodbanks compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Ohio Association of Foodbanks’ federal programs.



INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE- (continued)

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Ohio Association of Foodbanks’ compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Ohio Association of Foodbanks’ compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Ohio Association of Foodbanks’ compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Ohio Association of Foodbanks’ internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Ohio Association of Foodbanks’ internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE- (continued)

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

HWA Alliance of CPA Firms, Inc.

Independence, Ohio
November 01, 2022



Ohio Association of Foodbanks
Statement of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor Program Title	Entity Number	Assistance Listing #	Disbursements
Department of the Treasury - Pass Through Program			
Passed through Ohio Department of Job & Family Service			
Coronavirus Relief Funds	G-2223-17-0445	21.019	\$ 12,000,000
Total Coronavirus Relief Funds			<u>12,000,000</u>
Total Passed through Ohio Department of Job & Family Service			<u>12,000,000</u>
Total Department of the Treasury			<u>12,000,000</u>
Department of Health and Human Services - Direct Program			
Centers for Medicare & Medicaid Services			
Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Marketplaces	NAVCA210422-01-00	93.332	1,528,714
Total Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Marketplaces			<u>1,528,714</u>
Total for Medicare & Medicaid Services			<u>1,528,714</u>
Total Department of Health and Human Services - Direct Programs			<u>1,528,714</u>
Passed through Ohio Department of Job & Family Service			
Social Services Block Grant - Core Food Program	G-2223-17-0382	93.667	2,000,000
Temporary Assistance for Needy Families (TANF) - Core Food Program	G-2223-17-0382	93.558	22,050,000
Total Social Services Block Grant & Temporary Assistance for Needy Families			<u>24,050,000</u>
Total Passed through Ohio Department of Job & Family Service			<u>24,050,000</u>
Passed through Ohio Development Services Agency			
Low-Income Home Energy Assistance	21-HA-157	93.568	11,926
Low-Income Home Energy Assistance	22-HA-157	93.568	61,395
Total Low-Income Home Energy Assistance			<u>73,321</u>
Total Passed through Ohio Development Services Agency			<u>73,321</u>
Passed through Governor's Office of Faith-Based & Community Initiatives			
Temporary Assistance For Needy Families (TANF)	G-2223-21-0535	93.558	2,811,933
Total Temporary Assistance for Needy Families			<u>2,811,933</u>
Total Passed through Governor's Office of Faith-Based & Community Initiatives			<u>2,811,933</u>
Passed through Franklin County Department of Job and Family Services			
Social Service Block Grant (Title XX)	25-21-3504	93.667	81,244
Social Service Block Grant (Title XX)	25-22-3565	93.667	290,129
Total Social Services Block Grant			<u>371,373</u>
Total Passed Through Franklin County Department of Job and Family Services			<u>371,373</u>
Total Passed Through Department of Health and Human Services			<u>28,835,341</u>
Corporation for National & Community Service Direct Program			
Volunteers in Service to America	15V5NOH008	94.013	931,464
Total Volunteers in Service to America			<u>931,464</u>
Total Corporation for National & Community Service Direct Program			<u>931,464</u>
Department Agriculture Pass-Through Programs			
Passed through Ohio Department of Job & Family Services			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-2021-17-0784	10.561	366,793
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-2223-17-0200	10.561	1,377,326
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			<u>1,744,119</u>
Total Passed through Ohio Department of Job & Family Services			<u>1,744,119</u>
Passed through Ohio Department of Job & Family Services			
TEFAP Farm-to-Foodbank Program	G-2223-17-0792	10.568	293,860
Total TEFAP Farm-to-Foodbank Program			<u>293,860</u>
Total Passed through Ohio Department of Job & Family Services			<u>2,037,979</u>
Passed through Franklin County Department of Job and Family Services			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	25-21-3504	10.561	51,578
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	25-22-3565	10.561	140,269
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			<u>191,847</u>
Total Passed through Franklin County Department of Job and Family Services			<u>191,847</u>
Total Department Agriculture Pass-Through Programs			<u>2,229,826</u>
Total Department of Agriculture			<u>2,229,826</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 43,996,631</u>

OHIO ASSOCIATION OF FOODBANKS

Notes to the Schedule of Expenditures of Federal Awards
For the Years Ended June 30, 2022 and 2021

Note A - Basis of Presentation

The accompanying schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Ohio Association of Foodbanks, non-profit under programs of the federal government for the year ended June 30, 2022. The information on 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). Because the schedule presents only a selected portion of the operations of the non-profit, it is not intended to and does not present the financial position, changes in net assets or cash flows of the non-profit.

Note B - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

Note C - Indirect Cost Rate Election

The non-profit does not take an indirect cost rate and receives a straight administrative fee to cover both direct and indirect expenses.

Note D - Payments to Subrecipients

The non-profit passes certain federal awards received from the Federal Government to other non-profits. The non-profit reports expenditures of Federal awards to subrecipients when paid in cash. The subrecipients are listed in the following table, to which the non-profit paid \$37,638,543 during fiscal year 2022. These payments were included in the schedule of federal expenditures of federal awards under grants G-2223-17-0382 (Title XX), G-2223-17-0382, G-2223-21-0535 (TANF); G-2223-17-0382 (Supplemental Nutrition Assistance Program), G-2223-17-0792, NAVCA210422-01-00, and G-2021-17-0445 for Assistance Listing 93.667, 93.558, 10.568, 93.332, 10.561 and 21.019.

Note E - Matching Requirements

Certain Federal programs require the non-profit to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The non-profit has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

Ohio Association of Foodbanks
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

2022 Assistance Listing Number formally CFDA

ORGANIZATION	Core Food Title	Core Foodbank	Storage &	Capacity Building	TANF - GOFBCI	Farm to	Coronavirus Relief	Navigator	State SNAP	TOTAL
	XX	TANF	Distribution TANF	Grants TANF	Summer Meals	Foodbank	Funds	93.332	10.561	
	93.667	93.558	93.558	93.558	93.558	10.568	21.019			
Akron-Canton Regional Foodbank	\$ 239,705	\$ 2,215,865	\$ 359,352	\$ 58,516	\$ -	\$ 35,970	\$ 954,370	\$ -	\$ -	\$ 3,863,778
Greater Cleveland Food Bank	311,523	2,879,763	467,017	76,057	-	36,941	950,000	-	943,190	5,664,491
The Foodbank	127,078	1,181,990	185,968	38,287	-	1,750	950,000	-	801	2,485,874
Freestore Foodbank	224,059	2,068,751	327,891	52,221	97,974	36,270	949,983	266,266	233,281	4,256,696
Mid-Ohio Foodbank	423,442	3,819,566	619,427	100,877	-	34,099	950,000	115,386	233,257	6,296,054
Clark, Champaign and Logan	38,241	346,747	57,328	2,579	1,764	1,525	950,000	-	23,964	1,422,148
Foodbank of the Mahoning Valley	101,665	939,803	152,410	24,822	-	1,000	950,000	-	-	2,169,700
Foodbank of North Central	78,813	728,563	118,153	19,243	-	72,440	946,428	-	18,910	1,982,550
Southeast Ohio Foodbank	79,280	732,874	118,852	19,356	17,382	250	950,000	-	-	1,917,994
Shared Harvest Foodbank	108,194	1,000,157	162,198	26,415	-	-	950,000	-	40,706	2,287,670
Toledo Northwestern Ohio Food Bank	119,900	1,112,578	205,544	33,474	-	-	475,000	-	71,868	2,018,364
West Ohio Food Bank	74,616	691,753	111,860	20,208	1,152	73,615	949,219	-	-	1,922,423
Charitable Healthcare Network	-	-	-	-	-	-	-	127,837	-	127,837
Community Action Committee of Pike County	-	-	-	-	20,340	-	-	51,365	-	71,705
Medworks	-	-	-	-	-	-	-	157,167	-	157,167
Toledo Lucas County CareNet	-	-	-	-	-	-	-	230,869	-	230,869
Universal Health Care Action Network of Ohio Inc.	-	-	-	-	-	-	-	134,160	-	134,160
Washington-Morgan Community Action Program	-	-	-	-	-	-	-	34,245	-	34,245
Country Neighbor Program, Inc.	-	-	-	-	2,070	-	-	-	-	2,070
Potters House Ministries, Inc.	-	-	-	-	14,300	-	-	-	-	14,300
St. Francis Evangelization Center	-	-	-	-	4,005	-	-	-	-	4,005
Meigs Local School District	-	-	-	-	8,430	-	-	-	-	8,430
Adams Brown Counties Exconime Opportunities Inc.	-	-	-	-	3,163	-	-	-	-	3,163
Corporation for Appalachain Development	-	-	-	-	17,520	-	-	-	-	17,520
Ross County Community Action	-	-	-	-	10,330	-	-	-	-	10,330
Toledo Seagate Foodbank	-	-	-	-	-	-	475,000	-	-	475,000
Storage and distribution adjustment	-	-	60,000	-	-	-	-	-	-	60,000
SUB-TOTAL	\$ 1,926,516	\$ 17,718,410	\$ 2,946,000	\$ 472,055	\$ 198,430	\$ 293,860	\$ 11,400,000	\$ 1,117,295	\$ 1,565,977	\$ 37,638,543

OHIO ASSOCIATION OF FOODBANKS
 Schedule of Findings and Questioned Costs
 For the Years Ended June 30, 2022 and 2021

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes **X** no
- Significant deficiency(ies) identified? yes **X** none reported

Noncompliance material to financial statements noted?

 yes **X** no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes **X** no
- Significant deficiency(ies) identified? yes **X** none reported

Type of auditor’s report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?

 yes **X** no

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
93.332	Cooperative Agreement to Support Navigators in Federally-facilitated Exchanges
21.019	Coronavirus Relief Fund
Dollar threshold used to distinguish between type A and type B programs:	\$ 1,319,899
Auditee qualified as low-risk auditee?	<u> X </u> yes <u> </u> no

OHIO ASSOCIATION OF FOODBANKS
Schedule of Findings and Questioned Costs
For the Years Ended June 30, 2022 and 2021

SECTION II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None