

OHIO ASSOCIATION OF FOODBANKS

FINANCIAL STATEMENTS

For the Years Ended June 30, 2020 and June 30, 2019

(With Independent Auditors' Report Thereon)

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Ohio Association of Foodbanks (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

INDEPENDENT AUDITORS' REPORT
(Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Ohio Association of Foodbanks as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

INDEPENDENT AUDITORS' REPORT
(Continued)

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated [DATE], 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ohio Association of Foodbanks' internal control over financial reporting and compliance.

Hemphill Wright & Associates, Inc.

Westerville, Ohio
[DATE]

Ohio Association of Foodbanks
Statement of Financial Position
June 30, 2020 and 2019

<i>Assets</i>		
	2020	2019
Cash and Cash Equivalents (Note 2)	\$ 3,728,823	\$ 3,635,887
Grants & Accounts Receivable	3,989,971	609,068
Employee Advances	-	-
Equipment & Vehicles (Net) (Note 3)	-	11,275
TOTAL ASSETS	\$ 7,718,794	\$ 4,256,230

<i>Liabilities and Net Assets</i>		
Accounts Payable	\$ 3,474,635	\$ 1,544,120
Accrued Wages and Payroll Taxes	111,743	81,841
Deferred Revenue	666,496	95,668
Capital Lease Obligations (Note 4)	92	13,047
TOTAL LIABILITIES	4,252,966	1,734,676

Net Assets:

Without Donor Restrictions

Designated by Board	492,000	492,000
Undesignated	2,823,828	1,954,554
Total Net Assets Without Donor Restrictions	3,315,828	2,446,554
Net Assets With Donor Restrictions	150,000	75,000
TOTAL NET ASSETS	3,465,828	2,521,554

TOTAL LIABILITIES AND NET ASSETS	\$ 7,718,794	\$ 4,256,230
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Ohio Association of Foodbanks
Statement of Activities
For the Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND OTHER SUPPORT			
Public Support			
Governmental Revenue	\$ 35,722,526	\$ -	\$ 35,722,526
Foundation Revenue		90,000	90,000
Membership Dues	245,499	-	245,499
Donations	97,172	-	97,172
Total Public Support Revenue	36,065,197	90,000	36,155,197
Other Revenue			
Interest Income	10,939	-	10,939
Other	1,058,923	-	1,058,923
Gain in Disposal of Equipment	-		-
Total Other Revenue	1,069,862	-	1,069,862
Released from Restrictions	15,000	(15,000)	-
TOTAL REVENUE AND OTHER SUPPORT	37,150,059	75,000	37,225,059
EXPENSES			
Program Expenses			
Ohio Food Program	32,469,930	-	32,469,930
Other Programs	2,771,028	-	2,771,028
Total Program Expenses	35,240,958	-	35,240,958
Support Services			
General and Management	1,039,827	-	1,039,827
Total Support Services	1,039,827	-	1,039,827
TOTAL EXPENSES	36,280,785	-	36,280,785
Change in Net Assets	869,274	75,000	944,274
Net Assets at Beginning of Year	2,446,554	75,000	2,521,554
Net Assets at End of Year	\$ 3,315,828	\$ 150,000	\$ 3,465,828

Ohio Association of Foodbanks

Statement of Activities

For the Year Ended June 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND OTHER SUPPORT			
Public Support			
Governmental Revenue	\$ 24,862,952	\$ -	\$ 24,862,952
Foundation Revenue	705,123	207,893	913,016
Membership Dues	195,010	-	195,010
Donations	59,051	-	59,051
Total Public Support Revenue	25,822,136	207,893	26,030,029
Other Revenue			
Interest Income	10,576	-	10,576
Other	389,864	-	389,864
Gain in Disposal of Equipment	6,697	-	6,697
Total Other Revenue	407,137	-	407,137
Released from Restrictions	367,052	(367,052)	-
TOTAL REVENUE AND OTHER SUPPORT	26,596,325	(159,159)	26,437,166
EXPENSES			
Program Expenses			
Ohio Food Program	21,584,313	-	21,584,313
Ohio Benefit Bank	2,946,997	-	2,946,997
Total Program Expenses	24,531,310	-	24,531,310
Support Services			
General and Management	1,297,554	-	1,297,554
Total Support Services	1,297,554	-	1,297,554
TOTAL EXPENSES	25,828,864	-	25,828,864
Change in Net Assets	767,461	(159,159)	608,302
Net Assets at Beginning of Year	1,679,093	234,159	1,913,252
Net Assets at End of Year	\$ 2,446,554	\$ 75,000	\$ 2,521,554

Ohio Association of Foodbanks
Statement of Functional Expenses
For the Year Ended June 30, 2020

	PROGRAM EXPENSES			SUPPORT SERVICES	Total
	Ohio Food Program	Other Programs	Subtotal Programs	General & Management	
Wages and Salaries	\$ 222,875	\$ 505,988	\$ 728,863	\$ 322,147	\$ 1,051,010
Fringe Benefits - Employees	58,326	152,157	210,483	113,729	324,212
Payroll Taxes - Employees	19,834	43,743	63,577	23,974	87,551
Living Allowance/Stipends - National Service	-	592,182	592,182	-	592,182
Payroll Taxes - National Service	-	1,013	1,013	-	1,013
Accounting Services	5,563	24,495	30,058	5,038	35,096
Consulting	-	-	-	18,300	18,300
Marketing/PR Consulting	-	-	-	63,649	63,649
Legal Fees	-	-	-	10,100	10,100
Training - Employee	-	-	-	1,400	1,400
Meeting & Conference Expenses	1,170	1,437	2,607	4,521	7,128
Program Expenses	12,000	143,793	155,793	34,973	190,766
Office Supplies	700	1,900	2,600	1,668	4,268
Printing & Copying	-	940	940	7,467	8,407
Publications	-	-	-	10,414	10,414
Postage	3,439	9,139	12,578	2,380	14,958
Advertising	-	2,771	2,771	422	3,193
Membership Dues	-	-	-	14,085	14,085
Rent	16,968	50,074	67,042	17,066	84,108
Telephone	4,532	12,113	16,645	12,488	29,133
Insurance	-	-	-	26,207	26,207
Travel	74	3,584	3,658	17,149	20,807
Equipment & Software Purchases	-	-	-	258,672	258,672
Depreciation	-	-	-	11,274	11,274
Interest Expense/ Bank & Collection Fees	-	-	-	1,219	1,219
Miscellaneous Expense	-	-	-	61,485	61,485
Grants to Foodbanks	-	1,225,699	1,225,699	-	1,225,699
Grants to Agencies	495,638	-	495,638	-	495,638
Shelf Stable and Protein (Note 6)	13,043,151	-	13,043,151	-	13,043,151
Agricultural Surplus (Note 6)	7,400,502	-	7,400,502	-	7,400,502
TANF / Innovative Backpack Programs (Note 6)	7,154,181	-	7,154,181	-	7,154,181
OPI	81,893	-	81,893	-	81,893
FEMA	969,154	-	969,154	-	969,154
Best Buy	697,922	-	697,922	-	697,922
Storage and Distribution	2,235,532	-	2,235,532	-	2,235,532
Freight	46,476	-	46,476	-	46,476
Total	\$ 32,469,930	\$ 2,771,028	\$ 35,240,958	\$ 1,039,827	\$ 36,280,785

Ohio Association of Foodbanks
Statement of Functional Expenses
For the Year Ended June 30, 2019

	PROGRAM EXPENSES			SUPPORT SERVICES	Total
	Ohio Food Program	Ohio Benefit Bank	Subtotal Programs	General & Management	
Wages and Salaries	\$ 218,973	\$ 549,182	\$ 768,155	\$ 334,786	\$ 1,102,941
Fringe Benefits - Employees	65,654	159,798	225,452	104,820	330,272
Payroll Taxes - Employees	18,402	48,244	66,646	32,351	98,997
Living Allowance/Stipends - National Service	-	570,624	570,624	-	570,624
Payroll Taxes - National Service	-	2,015	2,015	-	2,015
Accounting Services	2,075	26,666	28,741	7,614	36,355
Consulting	-	-	-	10,063	10,063
Marketing/PR Consulting	-	-	-	68,007	68,007
Legal Fees	-	-	-	25,139	25,139
Meeting & Conference Expenses	1,525	70,450	71,975	21,198	93,173
Program Expenses	1,217	107,821	109,038	517,748	626,786
Office Supplies	746	1,999	2,745	713	3,458
Printing & Copying	33	77	110	3,621	3,731
Publications	-	-	-	7,533	7,533
Postage	1,059	2,912	3,971	1,662	5,633
Advertising	-	-	-	3,400	3,400
Membership Dues	-	-	-	13,679	13,679
Rent	29,330	99,454	128,784	26,990	155,774
Telephone	5,531	15,093	20,624	5,717	26,341
Insurance	-	-	-	15,755	15,755
Travel	-	14,101	14,101	6,689	20,790
Equipment & Software Purchases	-	-	-	23,756	23,756
Depreciation	-	-	-	19,534	19,534
Bad Debt Expense	-	-	-	425	425
Interest Expense/ Bank & Collection Fees	-	-	-	2,118	2,118
Miscellaneous Expense	-	804	804	44,236	45,040
Ohio Benefit Bank Software Support/Development	-	80,000	80,000	-	80,000
Grants to Foodbanks	-	1,197,757	1,197,757	-	1,197,757
Shelf Stable and Protein	9,045,011	-	9,045,011	-	9,045,011
Agricultural Surplus	7,604,720	-	7,604,720	-	7,604,720
TANF / Innovative Backpack Programs	2,392,849	-	2,392,849	-	2,392,849
OPI	94,385	-	94,385	-	94,385
Best Buy	138,608	-	138,608	-	138,608
Storage Distribution and PantryTrak	1,950,445	-	1,950,445	-	1,950,445
Freight	13,750	-	13,750	-	13,750
Total	\$ 21,584,313	\$ 2,946,997	\$ 24,531,310	\$ 1,297,554	\$ 25,828,864

Ohio Association of Foodbanks
Statement of Cash Flows
For the Years Ended June 30, 2020 and 2019

	2020	2019
Cash Flows from Operating Activities		
Change in Net Assets	\$ 944,274	\$ 608,302
Adjustments to Reconcile Change in Net Assets to Net Cash (Used in) Provided by Operating Activities		
Depreciation Expense	11,275	19,534
Change in Assets:		
Grants & Accounts Receivable	(3,380,903)	698,957
Deposits	-	-
Employee Advances	-	-
Prepaid Expense	-	-
Change in Liabilities:		
Accounts Payable	1,930,515	(767,339)
Accrued Wages and Payroll Taxes	29,902	42
Deferred Revenue	570,828	(124,456)
Net Cash Provided by Operating Activities	105,891	435,040
Cash Flows from Investing Activities		
Capital Expenditures	-	-
Adjustment on Sale of Equipment	-	5,003
Net Cash Provided by Investing Activities	-	5,003
Cash Flows from Financing Activities		
Payments on Capital Lease Obligations	(12,955)	(10,762)
Net Cash Used in Financing Activities	(12,955)	(10,762)
Net Change in Cash and Cash Equivalents	92,936	429,281
Cash and Cash Equivalents at Beginning of Year	3,635,887	3,206,606
Cash and Cash Equivalents at End of Year	\$ 3,728,823	\$ 3,635,887
Supplemental Disclosures of Cash Flow Information		
Cash Paid During the Year for Interest	\$ 1,219	\$ 2,118

OHIO ASSOCIATION OF FOODBANKS
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2020 and 2019

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 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 restrictions expire, net assets with 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 restrictions as of June 30, 2020 of \$150,000 and net assets with restrictions as of June 30, 2019 of \$75,000.00

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, 2020 and 2019 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 & 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 & 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.

Change in Accounting Policy

In 2016, The Financial Accounting Standards Board (FASB) issued Accounting Standards Updates (ASU) No. 2016-14 Not-For-Profit Entities (Topic 958). This ASU provides certain improvements in financial reporting for not-for-profit organizations and requires changes to net asset classification, enhancements to liquidity presentation and disclosures, presentation of an analysis of expenses by function and by nature, netting of investment expenses with return, among other changes. The guidance was adopted effective July 1, 2018.

Membership Dues

Membership dues are paid based on Feeding America Goal Factors issued annually. As of June 30, 2020 and 2019, dues totaled \$245,499 and \$195,010 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, 2020 and 2019, deferred revenue for the Association was \$666,496 and 95,668 respectively.

Note 2 – Summary of Significant Accounting Policies (Continued)

New Accounting Pronouncements

In 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842), which is intended to improve financial reporting on leasing transactions. ASU No. 2016-02 will require lessees to recognize right of use assets and lease obligations for operating and finance leases under terms greater than 12 months. ASU No. 2016-02 is effective for fiscal years beginning after December 15, 2020, with early adoption permitted. ASU No. 2016-02 must be applied modified retrospectively. The Organization is evaluating the impact of the provisions of ASU Topic 958.

On June 21, 2018, the FASB issued ASU 2018-08, Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The amendments in this update will assist entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) or as exchange (reciprocal) transactions and determining whether a transaction is conditional. The amendments in this update are effective for annual financial statements beginning after December 15, 2018, for transactions in which the entity serves as the resource recipient and for fiscal years beginning after December 15, 2019, for transactions in which the entity serves as the resource provider. Early application of the amendments in this update is permitted. The Organization is evaluating the impact of the provisions of ASU Topic 958.

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.

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 and Prepaid Expenses – 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.

OHIO ASSOCIATION OF FOODBANKS
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2020

Note 2 – Summary of Significant Accounting Policies (Continued)

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.

Notes Payable and 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 [DATE], the date on which the financial statements were available to be issued.

Note 3 – Property and Equipment

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

	2020	2019
Equipment	\$ 161,762	\$ 161,762
Vehicles	25,000	25,000
Total Equipment and Vehicles	186,762	186,762
Less: Accumulated Depreciation	(186,762)	(175,487)
Equipment and Vehicles, Net	\$ -	\$ 11,275

Depreciation expense for the years ended June 30, 2020 and 2019 was \$11,274 and \$19,534 respectively.

Note 4 – Lease Commitments

Capital Leases

The Association is a party to certain noncancelable lease agreements involving equipment. These leases have been capitalized and the related assets and obligations recorded using the interest rates implicit in the leases since the agreements contain bargain purchase options. The assets are being amortized over 48 months.

OHIO ASSOCIATION OF FOODBANKS
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2020 and 2019

Note 4 – Lease Commitments (Continued)

At June 30, 2020, the future minimum lease payments under the capital lease obligations are as follows:

For the year ended June 30,	Amount
2021	\$0
Total	\$0

The following is an analysis of the leased assets included in property and equipment as of June 30, 2020 and 2019:

	2020	2019
Copiers	\$ 45,097	\$ 45,097
Less: Accumulated Depreciation	(45,097)	(33,822)
Equipment and Vehicles, Net	\$ -	\$ 11,275

Operating Leases

The Association leases office space. Rent expense for the year ended June 30, 2020 totaled \$84,108.

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

For the Year Ended June 30,	Amount
2021	\$ 82,335
2022	84,805
2023	87,349
Total	\$ 254,489

Note 5 – Ohio Food Program and Agricultural Clearance Program

In 2020, 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), \$11,411,250 to purchase food products, storage and distribution for local food distribution agencies; 2) The Agricultural Clearance Program (ACP), \$11,411,250 to strengthen the emergency food distribution system; 3) Capacity Building, \$500,000; and 3) Administration, \$1,227,500.

OHIO ASSOCIATION OF FOODBANKS
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2020 and 2019

Note 5 – Ohio Food Program and Agricultural Clearance Program (Continued)

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 66% of the Association’s total revenue.

Note 6 – Ohio Food & 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	2020	2019
Food Purchases for Foodbanks	\$ 13,057,317	\$ 9,045,011
Storage & Distribution of Food Purchases	1,010,766	868,222
Transportation and Delivery Charge	-	-
Pantry Trak Expenses	107,000	107,000
Total	\$ 14,175,083	\$ 10,020,233
Agricultural Surplus		
Purchase of Commodities for Consumption	\$ 7,408,537	\$ 7,604,720
Purchase of Commodities TANF E.O.	-	-
Storage and Distribution of Commodities	1,010,766	868,222
Pantry Trak Expenses	107,000	107,000
Processing Fees	-	-
Total	\$ 8,526,303	\$ 8,579,942
TANF/Innovative Backpack Programs		
Purchase of Food and Transportation	\$ 7,154,181	\$ 2,392,849
Total Food Program	\$ 29,855,567	\$ 20,993,024

OHIO ASSOCIATION OF FOODBANKS
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2020 and 2019

Note 7- Concentration of Credit Risk

The Association's funds contained in its cash and cash equivalent balances at June 30, 2020 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, 2020, the cash on deposit at Fifth Third Bank, Key Bank and Huntington National Bank exceeded this \$250,000 limit by \$91,590, \$11,636 and \$3,031,097, respectively.

At June 30, 2019, the cash on deposit at Key Bank and Huntington National Bank exceeded this \$250,000 limit by \$11,435 and \$4,303,383 respectively.

Note 8 – 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 \$73,598 and \$79,666 were made for the year ended June 30, 2020 and 2019 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 9- 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, 2020 and 2019.

Note 10- 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	\$	3,728,823
Accounts Receivable		3,989,971
Less Accrued Payroll and Related Expenses		(111,743)
Less Accounts Payable		(3,474,635)
Less Deferred Revenue		(666,496)
Total	\$	3,465,920

OHIO ASSOCIATION OF FOODBANKS
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2020 and 2019

Note 10- Liquidity (Continued)

The Association does not have a formal liquidity policy, but generally maintains assets in liquid form for approximately nine months. The Association has grant commitments for future expenses of approximately \$28,000,000. The Association also has an available credit line of \$750,000 which has not been utilized.

**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, 2020, 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 [DATE].

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 Organization’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of 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 of 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.

Hemphill Wright & Associates, Inc.

Westerville, Ohio
[DATE]

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

We have audited Ohio Association of Foodbanks' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each Ohio Association of Foodbanks' major federal programs for the year ended June 30, 2020. 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.

Management's Responsibility

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

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Ohio Association of Foodbanks' compliance.

Opinion on Each of the other Major Federal Programs

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 other major federal programs identified in the summary auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2020.

**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

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hemphill Wright & Associates, Inc.

Independence, Ohio
[DATE]

Ohio Association of Foobanks
Statement of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor Program Title	Entity Number	Federal CFDA	Disbursements
Department of Health and Human Services Pass-Through Programs			
Passed through Ohio Department of Job & Family Service			
Social Services Block Grant - Core Food Program	G-2021-17-0120	93.667	\$ 2,000,000
Temporary Assistance for Needy Families (TANF) - Core Food Program	G-2021-17-0120	93.558	22,050,000
Total Social Services Block Grant & Temporary Assistance for Needy Families			24,050,000
Total Passed through Ohio Department of Job & Family Service			24,050,000
Passed through Ohio Development Services Agency			
Low-Income Home Energy Assistance	19-HA-157	93.568	16,740
Low-Income Home Energy Assistance	20-HA-157	93.568	52,859
Total Low-Income Home Energy Assistance			69,599
Total Passed through Ohio Development Services Agency			69,599
Passed through Governor's Office of Faith-Based & Community Initiatives			
Temporary Assistance For Needy Families (TANF)	C-2021-21-0447 #1	93.558	4,970,000
Temporary Assistance For Needy Families (TANF)	C-2021-21-0447	93.558	2,812,819
Total Temporary Assistance for Needy Families			7,782,819
Total Passed through Governor's Office of Faith-Based & Community Initiatives			7,782,819
Passed through Franklin County Department of Job and Family Services			
Social Service Block Grant (Title XX)	25-19-3225	93.667	92,921
Social Service Block Grant (Title XX)	25-20-3385	93.667	302,901
Total Social Services Block Grant			395,822
Total Passed through Franklin County Department of Job and Family Services			395,822
Total Department of Health and Human Services Pass-Through Programs			32,298,240
Total Department of Health and Human Services			32,298,240
Department of Homeland Security (DHS) Pass-Through Programs			
Passed through Ohio Department of Public Safety/Ohio Emergency Managements Agency			
Department of Homeland Security - Public Assistance		97.036	975,327
Total Department of Homeland Security - Public Assistance			975,327
Total Passed through Ohio Department of Public Safety/Ohio Emergency Managements Agency			975,327
Total Department of Homeland Security (DHS)			975,327
Corporation for National & Community Service Direct Program			
Volunteers in Service to America	18VS205903	94.013	735,410
Total Volunteers in Service to America			735,410
Total Corporation for National & Community Service Direct Program			735,410
Department Agriculture Pass-Through Programs			
Passed through Ohio Department of Job & Family Services			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1819-17-0716	10.561	345,753
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-2021-17-0393	10.561	1,071,102
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			1,416,855
Total Passed through Ohio Department of Job & Family Services			1,416,855
Passed through Franklin County Department of Job and Family Services			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	25-19-3225	10.561	23,747
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	25-20-3385	10.561	56,780
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			80,527
Total Passed through Franklin County Department of Job and Family Services			80,527
Total Department Agriculture Pass-Through Programs			1,497,382
Total Department of Agriculture			1,497,382
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 35,506,359

OHIO ASSOCIATION OF FOODBANKS

Notes to the Schedule of Expenditures of Federal Awards
For the Years Ended June 30, 2020 and 2019

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, 2020. 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 a de minimis rate and receives a straight 5% 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 \$30,758,469 during fiscal year 2020. These payments were included in the schedule of federal expenditures of federal awards under grants G-2021-17-0120 (Title XX), G-2021-17-0120 (TANF), and G-2021-17-0103; G-2021-17-0393 (Supplemental Nutrition Assistance Program), CFDA Number 93.667, 93.558 and 10.561.

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 Years Ended June 30, 2020 and 2019

ORGANIZATION	Title XX	TANF	TANF - GOFBCI & Executive order	SNAP	FEMA	TOTAL
	93.667	93.558	93.558	10.561	97.036	
Akron-Canton Regional Foodbank	\$ 208,265	\$ 2,505,551	\$ 723,802	\$ -	\$ 112,844	\$ 3,550,463
Greater Cleveland Food Bank	309,769	3,726,706	1,057,143	772,843	163,767	6,030,229
The Foodbank	114,253	1,374,531	428,010	1,485	68,500	1,986,779
Freestore Foodbank	203,233	2,445,013	611,570	217,193	105,628	3,582,638
Mid-Ohio Foodbank	379,736	4,568,457	1,365,832	165,451	191,843	6,671,319
Clark, Champaign and Logan	28,811	346,609	130,918	-	23,371	529,709
Foodbank of the Mahoning Valley	86,365	1,039,025	318,507	-	50,722	1,494,619
Foodbank of North Central	65,954	793,460	223,638	-	43,005	1,126,057
Southeast Ohio Foodbank	47,122	566,907	148,497	-	32,291	794,816
Shared Harvest Foodbank	90,505	1,088,824	316,463	68,858	59,243	1,623,893
Toledo Northwestern Ohio Food Bank	104,872	1,261,676	376,639	-	70,030	1,813,217
West Ohio Food Bank	61,858	744,188	231,446	-	54,083	1,091,574
Christian Temple Disciples of Christ	3,200	-	-	-	-	3,200
Gladden Community House	3,000	-	-	-	-	3,000
Walk The Talk Outreach Ministry	1,698	-	-	-	-	1,698
Food Program and Clothesline	4,400	-	-	-	-	4,400
Hebron Ministries	2,400	-	-	-	-	2,400
Kenton Full Gospel Church	4,917	-	-	-	-	4,917
South Range Council of Church	2,189	-	-	-	-	2,189
The Emergency Assistance Center	4,200	-	-	-	-	4,200
All Saints Temple COGIC	4,064	-	-	-	-	4,064
Hopeword	5,000	-	-	-	-	5,000
The Salvation Army	3,700	-	-	-	-	3,700
The Village Food Pantry, Inc	5,000	-	-	-	-	5,000
For His Glory Pantry	326	-	-	-	-	326
Highland Ave Baptist Church	4,984	-	-	-	-	4,984
Islamic Educational Council	2,905	-	-	-	-	2,905
Lancaster-Fairfield CAA	4,356	-	-	-	-	4,356
NNEMAP Food Pantry	5,000	-	-	-	-	5,000
Pathways Enrichment Center	4,861	-	-	-	-	4,861
Redeemed Christian Church	3,200	-	-	-	-	3,200
Southern Community Center Food	4,000	-	-	-	-	4,000
St. Andrews Episcopal Church	2,030	-	-	-	-	2,030
The Helping Hands Network	5,000	-	-	-	-	5,000
The Way Station	699	-	-	-	-	699
The Way Station East Liverpool	4,300	-	-	-	-	4,300
United Christian Services	2,199	-	-	-	-	2,199
Van West Cooperative Ministries	830	-	-	-	-	830
Anita Oles / Gods Warehouse Inc.	4,500	-	-	-	-	4,500
Fairborn FISH Food Pantry	5,000	-	-	-	-	5,000
Immaculate Heart of Mary Food	3,744	-	-	-	-	3,744
Liberty Chapel UMC	4,443	-	-	-	-	4,443
New Beginnings Crossroads Fell	5,000	-	-	-	-	5,000
Our Lady Queen of Peace Helping	2,475	-	-	-	-	2,475
Our Savior Lutheran Church Foo	3,200	-	-	-	-	3,200
Soma	1,977	-	-	-	-	1,977
Beyond The Walls Church	5,000	-	-	-	-	5,000
Holy Family Pantry	699	-	-	-	-	699
Interchurch Social Services	2,736	-	-	-	-	2,736
kho-ho-co Ashland CAC	4,000	-	-	-	-	4,000
Madison County Food Pantry	5,000	-	-	-	-	5,000
Mid-Ohio Market at HEART	3,632	-	-	-	-	3,632
Needy Basket of Southern Miami	5,000	-	-	-	-	5,000
Shaker Heights Community Hunger	899	-	-	-	-	899
Summerside United Methodist Church	5,000	-	-	-	-	5,000

OHIO ASSOCIATION OF FOODBANKS

Notes to the Schedule of Expenditures of Federal Awards For the Years Ended June 30, 2020 and 2019

ORGANIZATION	Title XX 93.667	TANF 93.558	TANF - GOFBCI & Executive order 93.558	SNAP 10.561	FEMA 97.036	TOTAL
The Salvation Army Cleveland	1,100	-	-	-	-	1,100
Aubrey Maye - Temple Blessings	800	-	-	-	-	800
Beulah Baptist Church	2,760	-	-	-	-	2,760
Cuyahoga Falls Good Neighbors	3,259	-	-	-	-	3,259
Little Miami Food Service	2,500	-	-	-	-	2,500
New Day Ministries Food Pantry	4,636	-	-	-	-	4,636
Pontifex Inc	680	-	-	-	-	680
Body of Christ Assembly	2,000	-	-	-	-	2,000
Food 4 Families	5,000	-	-	-	-	5,000
Heritage Memorial Church Food	2,345	-	-	-	-	2,345
The Salvation Army - Canton	4,998	-	-	-	-	4,998
The Salvation Army - Vermilion	3,249	-	-	-	-	3,249
First Place Food Pantry, Inc	4,500	-	-	-	-	4,500
Tri-County Soul Ministries, Inc	1,400	-	-	-	-	1,400
Brimfield Community Cupboard	-	2,700	-	-	-	2,700
Emmanuel Temple Church	-	5,000	-	-	-	5,000
Humility of Mary Housing	-	1,300	-	-	-	1,300
Lucas Area Food Pantry	-	4,500	-	-	-	4,500
The Salvation Army - Warren	-	4,300	-	-	-	4,300
St. Mark's UMC Resource Center	-	3,549	-	-	-	3,549
St. Mary & Joseph Church Food	-	5,000	-	-	-	5,000
St John Missionary Baptist Church	-	2,187	-	-	-	2,187
The Bridge of Hope Community	-	3,098	-	-	-	3,098
The Perry Center of Lake Count	-	2,299	-	-	-	2,299
Alliance Community Pantry	-	5,000	-	-	-	5,000
Bethel Churches United Food Pantry	-	1,795	-	-	-	1,795
Canton Crossroads UMC	-	5,000	-	-	-	5,000
Emanuel St. Vincent de Paul Co	-	5,000	-	-	-	5,000
Geneva Food Pantry	-	1,700	-	-	-	1,700
Journey's End Ministries	-	2,743	-	-	-	2,743
Old South United Church of Chr	-	3,000	-	-	-	3,000
Semach Sedek RIAS Kosher Food	-	5,000	-	-	-	5,000
St. Vincent DePaul Perry Count	-	1,700	-	-	-	1,700
Volunteers of America Ohio & I	-	4,215	-	-	-	4,215
Warren Family Mission	-	4,462	-	-	-	4,462
Christ Episcopal Church	-	2,300	-	-	-	2,300
Enon Emergency Relief	-	1,400	-	-	-	1,400
Oak Hill Food Pantry	-	1,500	-	-	-	1,500
Vineyard Community Center	-	5,000	-	-	-	5,000
Christ Lutheran Church	-	1,942	-	-	-	1,942
Euclid Hunger Task Force	-	839	-	-	-	839
Friendly Inn Settlement	-	3,686	-	-	-	3,686
Good Samaritan Network of Ross	-	3,000	-	-	-	3,000
Grace Point Community Church	-	4,700	-	-	-	4,700
Perry Helping Perry	-	5,000	-	-	-	5,000
St. Michael the Archangel	-	4,600	-	-	-	4,600
The Salvation Army - Bucyrus	-	4,493	-	-	-	4,493
All Faiths Pantry	-	4,700	-	-	-	4,700
Barberton Area Community Minis	-	5,000	-	-	-	5,000
Bible Temple Family Worship Ce	-	978	-	-	-	978
Dublin Food Pantry	-	1,596	-	-	-	1,596
First Baptist Beaver	-	2,499	-	-	-	2,499
Immaculate Conception Outreach	-	3,393	-	-	-	3,393
JoAnn's Pantry	-	1,663	-	-	-	1,663
South Zanesville UMC Food Pantry	-	4,800	-	-	-	4,800
Ashtabula Dream Center	-	4,900	-	-	-	4,900

OHIO ASSOCIATION OF FOODBANKS

Notes to the Schedule of Expenditures of Federal Awards For the Years Ended June 30, 2020 and 2019

ORGANIZATION	Title XX 93.667	TANF 93.558	TANF - GOFBCI & Executive order 93.558	SNAP 10.561	FEMA 97.036	TOTAL
Changing Lives Ministries	-	4,300	-	-	-	4,300
Oasis Food Ministry	-	3,100	-	-	-	3,100
Our Lady of Lourdes Church	-	4,816	-	-	-	4,816
The Salvation Army - Cambridge	-	780	-	-	-	780
Broad Street Food Pantry	-	3,800	-	-	-	3,800
Central Christian Church	-	2,306	-	-	-	2,306
New Beginning Ministries	-	3,500	-	-	-	3,500
Urban Mission Ministries, Inc	-	4,998	-	-	-	4,998
Greater Grace Christian Church	-	5,000	-	-	-	5,000
Greater Marietta Community Food	-	2,500	-	-	-	2,500
LIFE Food Pantry	-	3,600	-	-	-	3,600
Somerset Area Food Pantry	-	4,600	-	-	-	4,600
Clintonville-Beechwold Community	-	5,000	-	-	-	5,000
New Salem Baptist Church	-	4,500	-	-	-	4,500
Olivet Baptist Church Food	-	1,800	-	-	-	1,800
St. Paul's United Methodist Church	-	1,100	-	-	-	1,100
The Community of Holy Rosary	-	1,199	-	-	-	1,199
Xenia Fish Food Pantry	-	5,000	-	-	-	5,000
First Church of God	-	1,839	-	-	-	1,839
Gethsemane Lutheran Church	-	2,200	-	-	-	2,200
H.E.L.P. House Community	-	5,000	-	-	-	5,000
Norwalk Baptist Church Food Pantry	-	3,870	-	-	-	3,870
Open Hands Free Store / Spring	-	2,100	-	-	-	2,100
St. Albert The Great	-	3,620	-	-	-	3,620
St. Vincent DePaul St. Ladisla	-	1,749	-	-	-	1,749
The Tabernacle Toledo HOPE Center	-	3,799	-	-	-	3,799
CAIN - Churches Active	-	5,000	-	-	-	5,000
First United Methodist Church	-	4,400	-	-	-	4,400
JoAnn's Pantry	-	135	-	-	-	135
Lodi Family Center	-	5,000	-	-	-	5,000
Neighborhood Services, Inc	-	3,373	-	-	-	3,373
Society of St. Vincent de Paul	-	778	-	-	-	778
The Salvation Army	-	4,431	-	-	-	4,431
City of North Olmsted-Oxcart	-	5,000	-	-	-	5,000
Damascus Missionary Baptist	-	614	-	-	-	614
Invest Elyria	-	1,129	-	-	-	1,129
Liberty Worship Center Church	-	5,000	-	-	-	5,000
Military Veterans Resource	-	4,800	-	-	-	4,800
South Arlington U.M.C. Pantry	-	2,400	-	-	-	2,400
St. Paris Fereation of Churches	-	3,494	-	-	-	3,494
TOTAL	\$ 1,890,730	\$ 20,734,115	\$ 5,932,465	\$ 1,225,832	\$ 975,327	\$ 30,758,469

OHIO ASSOCIATION OF FOODBANKS
 Schedule of Findings and Questioned Costs
 For the Years Ended June 30, 2020 and 2019

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:

CFDA Number(s)	Name of Federal Program or Cluster
93.558	Temporary Administrative Matching Grants for the Supplemental Nutrition Assistance Program
97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between type A and type B programs:

\$ 1,065,191

Auditee qualified as low-risk auditee?

 X yes no

OHIO ASSOCIATION OF FOODBANKS
Schedule of Findings and Questioned Costs
For the Years Ended June 30, 2020 and 2019

SECTION II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None