

**West Ohio Food Bank**

Financial Statements and Supplementary Information  
Years Ended June 30, 2025 and 2024

# West Ohio Food Bank

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### **Independent Auditor's Report**

Board of Trustees  
West Ohio Food Bank

#### **Report on the Audit of the Financial Statements**

##### ***Opinion***

We have audited the accompanying financial statements of West Ohio Food Bank (a nonprofit organization) which comprise the statements of financial position as of June 30, 2025 and 2024, 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 West Ohio Food Bank as of June 30, 2025 and 2024, 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 audit 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 West Ohio Food Bank and to meet our other ethical responsibilities, in accordance with the 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 audit opinions.

##### ***Responsibilities of Management 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 West Ohio Food Bank's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 West Ohio Food Bank's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about West Ohio Food Bank's ability to continue as a going concern for a reasonable period of time.

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

***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 accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2026, on our consideration of West Ohio Food Bank's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 West Ohio Food Bank's 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 West Ohio Food Bank's internal control over financial reporting and compliance.

*E & Evans and Company*

January 20, 2026

## West Ohio Food Bank

### Statements of Financial Position

June 30, 2025 and 2024

<b>Assets</b>	2025	2024
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 9,116,600	\$ 7,873,619
Accounts Receivable - Note D	59,257	268,261
Inventory - Note E	715,589	1,064,964
Prepaid Expenses	16,076	18,501
<b>Total Current Assets</b>	<b>9,907,522</b>	<b>9,225,345</b>
<b>Property and Equipment</b>		
Building and Land Improvements	2,118,907	2,118,907
Furniture and Equipment	359,148	302,106
Office Equipment	61,946	41,418
Vehicles	898,370	830,676
Construction in Process	10,942	67,052
Total Property and Equipment	3,449,313	3,360,159
Less: Accumulated Depreciation	(1,652,052)	(1,433,615)
<b>Net Property and Equipment - Note A</b>	<b>1,797,261</b>	<b>1,926,544</b>
Operating Lease Right-of-Use Asset, Net - Note G	2,244	7,325
<b>Total Assets</b>	<b>\$ 11,707,027</b>	<b>\$ 11,159,214</b>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 10,095	\$ 29,660
Accrued Payroll Liabilities	34,912	35,574
Accrued Vacation Pay - Note F	21,137	22,769
Unearned Grant Revenue	785,706	766,985
Current Portion of Operating Lease Liability - Note G	2,244	5,081
<b>Total Current Liabilities</b>	<b>854,094</b>	<b>860,069</b>
<b>Long-Term Liabilities</b>		
Operating Lease Liability - Note G	-	2,244
<b>Total Long-Term Liabilities</b>	<b>-</b>	<b>2,244</b>
<b>Total Liabilities</b>	<b>854,094</b>	<b>862,313</b>
<b>Net Assets</b>		
Without Donor Restrictions	10,100,138	9,974,139
With Donor Restrictions - Note H	752,795	322,762
<b>Total Net Assets</b>	<b>10,852,933</b>	<b>10,296,901</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 11,707,027</b>	<b>\$ 11,159,214</b>

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

## West Ohio Food Bank

### Statement of Activities Year Ended June 30, 2025

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Revenues and Support</b>			
Contributed Food	\$ 10,666,673	\$ -	\$ 10,666,673
Donations and Grants	1,909,347	556,900	2,466,247
Shared Maintenance Fees	184,763	25,500	210,263
Wholesale Food Distribution	173,958	-	173,958
Interest Income	261,406	-	261,406
Other Income	2,153	-	2,153
Gain/(Loss) on the Sale of Assets	-	-	-
Net Assets Released from Restrictions	<u>152,367</u>	<u>(152,367)</u>	<u>-</u>
<b>Total Revenues and Support</b>	<u>13,350,667</u>	<u>430,033</u>	<u>13,780,700</u>
 <b>Expenses</b>			
Program Services			
Agency	11,651,005	-	11,651,005
CSFP	583,762	-	583,762
School Pantry	245,840	-	245,840
Snack Pack	<u>33,227</u>	<u>-</u>	<u>33,227</u>
<b>Total Program Services</b>	<u>12,513,834</u>	<u>-</u>	<u>12,513,834</u>
Supporting Services			
Management and General	410,390	-	410,390
Fundraising	<u>300,444</u>	<u>-</u>	<u>300,444</u>
<b>Total Supporting Services</b>	<u>710,834</u>	<u>-</u>	<u>710,834</u>
<b>Total Expenses</b>	<u>13,224,668</u>	<u>-</u>	<u>13,224,668</u>
 Change in Net Assets	 125,999	 430,033	 556,032
Net Assets - Beginning of Year	<u>9,974,139</u>	<u>322,762</u>	<u>10,296,901</u>
Net Assets - End of Year	<u>\$ 10,100,138</u>	<u>\$ 752,795</u>	<u>\$ 10,852,933</u>

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

## West Ohio Food Bank

### Statement of Activities Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenues and Support</b>			
Contributed Food	\$ 11,989,351	\$ -	\$ 11,989,351
Donations and Grants	2,584,145	283,000	2,867,145
Shared Maintenance Fees	141,527	74,224	215,751
Wholesale Food Distribution	109,777	-	109,777
Interest Income	250,812	-	250,812
Other Income	4,425	-	4,425
Gain/(Loss) on the Sale of Assets	1,338	-	1,338
Net Assets Released from Restrictions	165,192	(165,192)	-
<b>Total Revenues and Support</b>	<b>15,246,567</b>	<b>192,032</b>	<b>15,438,599</b>
<b>Expenses</b>			
Program Services			
Agency	12,572,246	-	12,572,246
CSFP	667,248	-	667,248
School Pantry	244,929	-	244,929
Snack Pack	38,030	-	38,030
<b>Total Program Services</b>	<b>13,522,453</b>	<b>-</b>	<b>13,522,453</b>
Supporting Services			
Management and General	402,507	-	402,507
Fundraising	287,540	-	287,540
<b>Total Supporting Services</b>	<b>690,047</b>	<b>-</b>	<b>690,047</b>
<b>Total Expenses</b>	<b>14,212,500</b>	<b>-</b>	<b>14,212,500</b>
<b>Change in Net Assets</b>	<b>1,034,067</b>	<b>192,032</b>	<b>1,226,099</b>
<b>Net Assets - Beginning of Year</b>	<b>8,940,072</b>	<b>130,730</b>	<b>9,070,802</b>
<b>Net Assets - End of Year</b>	<b>\$ 9,974,139</b>	<b>\$ 322,762</b>	<b>\$ 10,296,901</b>

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

## West Ohio Food Bank

### Statement of Functional Expenses Year Ended June 30, 2025

	Program Services		
	Agency	CSFP	School Pantry
Food and Personal Care Items	\$ 10,564,489	\$ 521,024	\$ 222,153
Personnel Costs			
Salaries and Wages	510,231	25,164	10,729
Payroll Taxes	37,440	1,846	787
Employee Benefits	57,194	2,821	1,203
Total Personnel Costs	604,865	29,831	12,719
Transportation Costs			
Transportation and Packaging Costs	18,321	1,293	431
Fuel	31,782	2,244	748
Repairs and Maintenance	6,814	481	160
Insurance and Other Costs	1,712	121	40
Total Transportation Costs	58,629	4,139	1,379
Building Costs			
Utilities	63,077	4,453	1,484
Repairs and Maintenance	24,467	1,727	576
Equipment Rental and Supplies	1,978	2,154	718
Insurance and Other Costs	27,669	1,953	651
Total Building Costs	117,191	10,287	3,429
Administrative Costs			
Professional Fees	9,535	-	-
Office Supplies and IT Costs	43,495	3,070	1,023
Telephone and Internet	2,076	146	49
Special Events	4,798	339	113
Postage and Shipping	-	-	-
Other Insurance	-	-	-
Lease Expense	3,911	634	211
Equipment Maintenance	33,600	-	-
Licenses and Dues	16,802	1,186	395
Travel, Conferences, and Meetings	4,213	-	-
Miscellaneous Expense	1,729	-	-
Total Administrative Costs	120,159	5,375	1,791
Depreciation Expense	185,672	13,106	4,369
Total Functional Expenses	\$ 11,651,005	\$ 583,762	\$ 245,840

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

<u>Snack Pack</u>	<u>Total Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total Expenses</u>
\$ 26,240	\$ 11,333,906	\$ -	\$ -	\$ 11,333,906
1,267	547,391	210,535	84,214	842,140
93	40,166	15,449	6,180	61,795
142	61,360	23,601	9,440	94,401
<u>1,502</u>	<u>648,917</u>	<u>249,585</u>	<u>99,834</u>	<u>998,336</u>
216	20,261	1,293	-	21,554
374	35,148	2,244	-	37,392
80	7,535	481	-	8,016
20	1,893	121	-	2,014
<u>690</u>	<u>64,837</u>	<u>4,139</u>	<u>-</u>	<u>68,976</u>
742	69,756	4,453	-	74,209
288	27,058	1,727	-	28,785
359	5,209	2,154	-	7,363
326	30,599	1,953	-	32,552
<u>1,715</u>	<u>132,622</u>	<u>10,287</u>	<u>-</u>	<u>142,909</u>
-	9,535	35,617	-	45,152
512	48,100	3,070	-	51,170
24	2,295	146	-	2,441
56	5,306	339	-	5,645
-	-	10,120	200,610	210,730
-	-	9,876	-	9,876
106	4,862	634	-	5,496
-	33,600	-	-	33,600
198	18,581	1,186	-	19,767
-	4,213	35,758	-	39,971
-	1,729	36,527	-	38,256
<u>896</u>	<u>128,221</u>	<u>133,273</u>	<u>200,610</u>	<u>462,104</u>
2,184	205,331	13,106	-	218,437
<u>\$ 33,227</u>	<u>\$ 12,513,834</u>	<u>\$ 410,390</u>	<u>\$ 300,444</u>	<u>\$ 13,224,668</u>

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

## West Ohio Food Bank

### Statement of Functional Expenses

Year Ended June 30, 2024

	Program Services		
	Agency	CSFP	School Pantry
Food and Personal Care Items	\$ 11,404,340	\$ 597,313	\$ 220,456
Personnel Costs			
Salaries and Wages	524,657	27,479	10,142
Payroll Taxes	38,423	2,013	743
Employee Benefits	56,869	2,978	1,099
Total Personnel Costs	619,949	32,470	11,984
Transportation Costs			
Transportation and Packaging Costs	53,596	3,783	1,261
Fuel	35,307	2,492	831
Repairs and Maintenance	11,884	839	280
Insurance and Other Costs	1,396	98	33
Total Transportation Costs	102,183	7,212	2,405
Building Costs			
Utilities	66,903	4,723	1,574
Repairs and Maintenance	29,154	2,058	686
Equipment Rental and Supplies	5,377	380	127
Insurance and Other Costs	27,664	1,953	651
Total Building Costs	129,098	9,114	3,038
Administrative Costs			
Professional Fees	9,797	-	-
Office Supplies and IT Costs	73,794	5,209	1,736
Telephone and Internet	2,315	163	54
Special Events	38,275	2,702	901
Postage and Shipping	-	-	-
Other Insurance	-	-	-
Lease Expense	4,671	330	110
Equipment Maintenance	3,419	241	80
Licenses and Dues	14,949	1,055	352
Travel, Conferences, and Meetings	861	-	-
Miscellaneous Expense	6,536	-	-
Total Administrative Costs	154,617	9,700	3,233
Depreciation Expense	162,059	11,439	3,813
Total Functional Expenses	\$ 12,572,246	\$ 667,248	\$ 244,929

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

<u>Snack Pack</u>	<u>Total Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total Expenses</u>
\$ 30,148	\$ 12,252,257	\$ -	\$ -	\$ 12,252,257
1,387	563,665	216,794	86,718	867,177
102	41,281	15,877	6,351	63,509
150	61,096	23,498	9,399	93,993
<u>1,639</u>	<u>666,042</u>	<u>256,169</u>	<u>102,468</u>	<u>1,024,679</u>
631	59,271	3,783	-	63,054
415	39,045	2,492	-	41,537
140	13,143	839	-	13,982
16	1,543	98	-	1,641
<u>1,202</u>	<u>113,002</u>	<u>7,212</u>	<u>-</u>	<u>120,214</u>
787	73,987	4,723	-	78,710
343	32,241	2,058	-	34,299
63	5,947	380	-	6,327
325	30,593	1,953	-	32,546
<u>1,518</u>	<u>142,768</u>	<u>9,114</u>	<u>-</u>	<u>151,882</u>
-	9,797	56,821	-	66,618
868	81,607	5,209	-	86,816
27	2,559	163	-	2,722
450	42,328	2,702	-	45,030
-	-	5,659	185,072	190,731
-	-	11,556	-	11,556
55	5,166	330	-	5,496
40	3,780	241	-	4,021
176	16,532	1,055	-	17,587
-	861	33,568	-	34,429
-	6,536	1,269	-	7,805
<u>1,616</u>	<u>169,166</u>	<u>118,573</u>	<u>185,072</u>	<u>472,811</u>
<u>1,907</u>	<u>179,218</u>	<u>11,439</u>	<u>-</u>	<u>190,657</u>
\$ <u>38,030</u>	\$ <u>13,522,453</u>	\$ <u>402,507</u>	\$ <u>287,540</u>	\$ <u>14,212,500</u>

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

## West Ohio Food Bank

### Statements of Cash Flows Years Ended June 30, 2025 and 2024

	2025	2024
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ 556,032	\$ 1,226,099
Adjustments to Reconcile Change in Net Assets to Net Cash Provided/(Used) by Operating Activities		
Depreciation	218,437	190,657
(Gain)/Loss on Disposal of Property and Equipment	-	(1,338)
(Increase)/Decrease in -		
Accounts Receivable	209,004	(29,419)
Inventory	349,375	(197,643)
Prepaid Expenses	2,425	5,182
Operating Lease Right-of-Use Asset	5,081	4,679
Increase/(Decrease) in -		
Accounts Payable	(19,565)	(24,401)
Accrued Payroll Liabilities	(662)	4,235
Accrued Vacation Pay	(1,632)	3,545
Unearned Grant Revenue	18,721	(87,876)
Operating Lease Liability	(5,081)	(4,679)
Net Cash Provided/(Used) by Operating Activities	1,332,135	1,089,041
<b>Cash Flow from Investing Activities</b>		
(Purchase)/Disposal of Property and Equipment	(89,154)	(234,497)
Proceeds from Disposal of Property and Equipment	-	1,338
Net Cash Provided/(Used) by Investing Activities	(89,154)	(233,159)
Net Increase/(Decrease) in Cash and Cash Equivalents	1,242,981	855,882
Cash and Cash Equivalents at Beginning of Year	7,873,619	7,017,737
Cash and Cash Equivalents at End of Year	\$ 9,116,600	\$ 7,873,619

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

# West Ohio Food Bank

## Notes to Financial Statements

June 30, 2025 and 2024

### Note A – Summary of Significant Accounting Policies

#### Purpose of Organization

The West Ohio Food Bank is a non-profit organization that collects, stores, and distributes food to over one hundred charitable organizations feeding the hungry in an eleven-county area of West Central Ohio. The Food Bank is designed to stop the waste of wholesome food and redistribute it to church groups and service agencies that feed the hungry people of West Central Ohio. The West Ohio Food Bank is a certified affiliated member of Feeding America located in Chicago, Illinois. The Food Bank is supported primarily through donor contributions of food and cash.

#### Agency

Agencies receive and distribute food and non-food items to food insecure individuals who are at or below 200% of the federal poverty guidelines throughout West Ohio Food Bank's eleven county service area.

#### CSFP

The Commodity Supplemental Food Program (CSFP) works to improve the health of low-income persons at least 60 years of age by supplementing their diets with nutritious food.

#### School Pantry

The purpose of the school pantry on campus is to provide supplemental food resources to chronically hungry students who do not have access to food at home. The school pantry may fill a gap in a community where access to a regular food pantry is not available.

#### Snack Pack

The snack pack program provides food to children that are found to be most in need by school personnel and who participate in the school meals program at their school. For many of these children, they receive very little, if anything at all, to consume during the weekend time.

#### Basis of Accounting

The West Ohio Food Bank prepares its financial statements in accordance with generally accepted accounting principles promulgated in the United States of America (U.S. GAAP) for not-for-profit entities. The significant accounting and reporting policies used by the Organization are described subsequently to enhance the usefulness and understandability of the financial statements.

#### Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows include checking accounts, savings accounts, and gift cards.

## West Ohio Food Bank

### Notes to Financial Statements

June 30, 2025 and 2024

#### Note A – Summary of Significant Accounting Policies (continued)

##### Accounts Receivable

Receivables are comprised primarily of reimbursements from grant activities. Additionally, the West Ohio Food Bank grants credit to qualifying agencies within their eleven-county service area. Substantially all of the accounts receivable are considered collectible. Accordingly, no allowance for doubtful accounts is required. Accounts are considered to be delinquent if there is no payment activity for six months.

##### Inventory

Inventory consists of food that the West Ohio Food Bank has in the warehouse and is available for distribution. At June 30, 2025 and 2024 donated inventory and inventory received from USDA is valued at \$1.97 and \$1.93 per pound, respectively, which is based on the 2023 and 2022 Feeding America Product Valuation Surveys, respectively. Purchased inventory is valued at the purchase price.

##### Basis of Presentation

The financial statements report net assets and changes in net assets in two classes that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

Net Assets Without Donor Restrictions – Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting for the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net Assets With Donor Restrictions – Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; the Organization must continue to use the resources in accordance with the donor's instructions. At June 30, 2025 and 2024, the Organization had net assets of \$752,795 and \$322,762, respectively, with donor restrictions.

##### Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond the current reporting period are recorded as prepaid expenses.

## West Ohio Food Bank

### Notes to Financial Statements

June 30, 2025 and 2024

#### Note A – Summary of Significant Accounting Policies (continued)

##### Property and Equipment

Property and equipment is stated at cost or, if donated, at the approximate fair value at the date of donation, less accumulated depreciation. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets. Generally, expenditures for maintenance and repairs are charged against operations. Property and equipment with a cost of \$1,000 or more is capitalized and depreciated.

Depreciation expense for the years ended June 30, 2025 and 2024 was \$218,437 and \$190,657, respectively.

##### Revenue Recognition

Revenue from grant awards, fee agreements, and other services is recognized when earned. Revenue from grants and contracts is recognized only to the extent that it is expended in accordance with grantor requirements. Any grant revenue which has been received but has not yet been expended for its designated purpose is recognized as unearned grant revenue. Revenue from contributions and donations is recognized when received.

##### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

##### Expense Allocation

The cost of providing various programs and other activities has been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. See Note M for additional information.

**West Ohio Food Bank**

**Notes to Financial Statements**

June 30, 2025 and 2024

**Note B – Liquidity and Availability**

Financial Assets available for general expenditure, that is, without donor restrictions limiting their use, within one year of June 30, 2025 and 2024 are:

	June 30,	
	2025	2024
Cash	\$ 8,363,805	\$ 7,550,857
Accounts Receivable	59,257	268,261
	\$ 8,423,062	\$ 7,819,118

There are no donor-imposed or contractual restrictions on the above-mentioned assets. Accounts receivable are subject to implied time restrictions, but are expected to be collected within the year.

**Note C – Fair Value of Financial Instruments**

The following method and assumption was used by the West Ohio Food Bank in estimating the fair value of their financial instruments:

Cash and Cash Equivalents

The carrying amount reported in the Statement of Financial Position for cash and cash equivalents approximates fair value.

**Note D – Accounts Receivable**

Accounts Receivable at June 30, 2025 and 2024 consisted of the following:

	June 30,	
	2025	2024
Member Agencies	\$ 1,293	\$ 53,337
USDA	-	52,624
CSFP	-	27,980
OASPA and OFP	37,256	37,046
LFPA	13,993	24,409
SNAP	2,295	-
CCC	-	28,656
Miscellaneous	4,420	44,209
Total Accounts Receivable	\$ 59,257	\$ 268,261

## West Ohio Food Bank

### Notes to Financial Statements

June 30, 2025 and 2024

#### Note E – Inventory

Food donated to the Organization is capitalized as inventory and recorded as an unrestricted contribution into the corresponding income account, depending on the source of the donation. Donated inventory and inventory received from USDA is valued at \$1.97 and \$1.93 per pound, respectively, based on the 2023 and 2022 Feeding America Product Valuation Surveys, respectively. The Organization also maintains an inventory of food which was purchased by the Organization to be distributed. These items are recorded at their purchase price. Inventory at June 30, 2025 and 2024 consisted of the following:

	June 30,	
	2025	2024
Donated Food	\$ 193,228	\$ 379,969
USDA	128,924	292,039
OFP	172,664	129,653
CSFP	189,617	148,987
ARPA	-	12,111
Purchased Inventory	23,975	101,840
Snack Pack	7,181	365
	<u>\$ 715,589</u>	<u>\$ 1,064,964</u>

#### Note F – Compensated Absences

The employees of the West Ohio Food Bank are provided vacation pay benefits. Vacation pay benefits earned, but not used, at June 30, 2025 and 2024 totaled \$21,137 and \$22,769, respectively.

#### Note G – Operating Leases

West Ohio Food Bank leases one copier and three printers from Four-U Office Solutions. In December 2020, a 60-month lease was signed at a rate of \$458 per month.

Future minimum lease payments are as follows:

	June 30,
	2026
	\$ <u>2,290</u>
	2,290
Less: Effects of Discounting	<u>(46)</u>
Lease Liability Recognized	<u>\$ 2,244</u>

## West Ohio Food Bank

### Notes to Financial Statements

June 30, 2025 and 2024

#### Note G – Operating Leases (continued)

During the year ended June 30, 2025 and 2024, West Ohio Food Bank recognized lease expense associated with operating leases of \$5,496 each year. Because West Ohio Food Bank generally does not have access to the rate implicit in the lease or an incremental borrowing rate, the Organization utilizes the prime rate as the discount rate, which was 7.50% and 8.50% at June 30, 2025 and 2024, respectively. The weighted average remaining lease term is 5 months.

#### Note H – Net Assets With Donor Restrictions

United Way of Van Wert County – During fiscal year 2023, \$5,648 was received, respectively, from United Way of Van Wert County to cover the costs of purchased food for the benefit of Trinity Friends Church, Van Wert United Methodist Church, and Salvation Army of Van Wert.

Paulding County EFSP Grants – Emergency Food and Shelter Program funding in the amount of \$10,000 was received from Phase ARPAN and \$8,400 was received from Phase 40 in fiscal year 2023 to be used for Paulding County distributions.

The Findlay-Hancock County Community Foundation – During fiscal year 2024, The Findlay-Hancock County Community Foundation provided funds in the amount of \$3,129 to support the purchase of senior food boxes and hygiene items and \$5,000 to support the launch of a school pantry at Cory Rawson Local Schools. During fiscal year 2023, \$21,000 was received from The Findlay-Hancock County Community Foundation to support food distribution needs in Hancock County, including a pilot program to distribute to rural areas of Hancock County.

Cenovus Composting Program Grant – For the purpose of developing and supporting a composting program located at West Ohio Food Bank to alleviate disposal costs and divert waste from landfills, funds of \$100,000, \$100,000 and \$25,000 were received during fiscal years 2025, 2024, and 2023, respectively.

Woodforest Restricted Donations – During fiscal years 2024 and 2023, funding in the amount of \$8,595 and \$4,500, respectively, was received in support of Lima City Schools Weekend Backpack and Commodity Supplemental Food Programs serving Allen, Auglaize, Hancock, Hardin, Mercer, Seneca, and Van Wert Counties.

Feeding America Strategic Plan Grant – During fiscal year 2024, a grant was received in the amount of \$100,000 to support West Ohio Food Bank's strategic plan development and efforts to increase WOFB's capacity and ability to best meet the needs of their neighbors.

Honda School Pantry Grant – During fiscal year 2024, a \$25,000 grant was awarded by Honda to support school pantry programs in all 11 counties.

## West Ohio Food Bank

### Notes to Financial Statements

June 30, 2025 and 2024

#### Note H – Net Assets With Donor Restrictions (continued)

United Way of Greater Lima – During fiscal years 2025 and 2024, funds in the amount of \$10,000 and \$17,000, respectively, were received from the United Way of Greater Lima to support school pantry programs in Allen County.

Knapsack – In fiscal year 2024, funding in the amount of \$9,000 was received to support Putnam County Distributions.

Tiffin Westgate – A donation of \$1,500 was received in fiscal year 2024 to provide services to the residents of Tiffin and the immediate surrounding communities.

ParkIt Market – During fiscal year 2024, a donation of \$35,000 was received from Anthem Blue Cross to purchase a “ParkIt Market” trailer, a walk-up refrigerated mobile market that offers fresh and nutritious foods to our neighbors.

Service Insights – During fiscal year 2025, a donation of \$100,000 was received to implement Service Insights, a platform to capture client data. After Mid-Ohio Food Collective took over the PantryTrak system, Feeding America provided permission for the funds to be used to implement or enhance any system that captures client data. The funds will be pooled and provided to Mid-Ohio Food Collective to support the upgrade and enhancement of PantryTrak.

Food Sourcing Grant – Funds of \$45,454 were provided during fiscal year 2025 to purchase food that could be distributed to partner agencies through food distributions.

Feeding America Policy and Government Programs – During fiscal year 2025, \$5,000 was received to support advocacy efforts with lawmakers, including travels costs related to visits to legislative offices, etc.

Local Farm Food Purchasing for Agencies – Funds of \$200,000 were received during fiscal year 2025 to support the procurement of food from local farmers, processors, and/or food businesses through purchasing or covering pick and pack out fees, value added processing fees, and transportation costs.

Foodbank Champions – During fiscal year 2025, \$15,000 was received to support Food is Medicine efforts and programs that are provided throughout the service area.

Cargill – A \$11,500 check was provided during fiscal year 2025 for the purpose of hosting food distributions throughout Allen, Auglaize, Putnam, and Shelby counties.

Food Defense and Safety Training – During fiscal year 2025, \$2,003 was received to support training in food safety courses.

## West Ohio Food Bank

### Notes to Financial Statements

June 30, 2025 and 2024

#### Note H – Net Assets With Donor Restrictions (continued)

Procter and Gamble Knapsack and Hygiene Items – A \$15,000 check was received for the purchase of hygiene items and costs related to the backpack program.

Dominion Energy – Funds of \$10,000 were provided during fiscal year 2025 to support food distributions within Dominion Energy’s service area.

Net assets with donor restrictions at June 30, 2025 and 2024 consisted of the following:

	June 30,	
	2025	2024
United Way of Van Wert County	\$ -	\$ 2,184
Paulding County EFSP Grants	14,136	14,136
The Findlay-Hancock County Community Foundation	3,492	17,128
Cenovus Composting Program Grant	225,000	125,000
Woodforest Restricted Donations	1,452	10,845
Feeding America Strategic Plan Grant	61,238	77,765
Honda School Pantry Grant	4,070	25,000
United Way of Greater Lima	7,345	5,204
Knapsack	-	9,000
Tiffin Westgate	-	1,500
ParkIt Market	35,000	35,000
Service Insights	100,000	-
Food Sourcing Grant	45,454	-
Feeding America Policy and Government Programs	5,000	-
Local Farm Food Purchasing for Agencies	200,000	-
Foodbank Champions	15,000	-
Cargill	11,500	-
Food Defense and Safety Training	2,003	-
Procter and Gamble Knapsack and Hygiene Items	15,000	-
Dominion Energy	7,105	-
Total Net Assets with Donor Restrictions	\$ 752,795	\$ 322,762

#### Note I – Concentrations of Credit Risks

Financial instruments that potentially subject the Organization to credit risk include cash on deposit with a financial institution exceeding the \$250,000 ceiling insured by U.S. Federal Deposit Insurance Corporation. At June 30, 2025 and 2024, the Organization had no deposits exceeding the insured amount.

## West Ohio Food Bank

### Notes to Financial Statements

June 30, 2025 and 2024

#### Note J – Donated Services

Numerous volunteers have donated significant amounts of time to the West Ohio Food Bank's fundraising efforts, special events, and program services. During the years ended June 30, 2025 and 2024, 1,213 and 1,329, respectively, volunteers donated approximately 9,878 and 10,627, respectively, hours of their time for the benefit of the Organization.

#### Note K – Contracts with Governmental Agencies

West Ohio Food Bank contracts with governmental agencies to provide food assistance as follows:

Commodity Supplemental Food Program: This program serves nutritionally at-risk, income-eligible participants with the goals of supplementing their diets and promoting self-sufficiency. The targeted participant population in the State of Ohio is the elderly, defined as individuals ages 60 and older.

Emergency Food Assistance Program: This program provides temporary food assistance to low-income persons to supplement their diets.

Temporary Assistance for Needy Families: This program provides temporary food assistance to needy families with children so that children can be cared for in their own homes.

Social Services: This program provides temporary food assistance to needy individuals in an effort to prevent dependency and increase the self-sufficiency of these individuals.

#### Note L – Noncompliance with Grantor Restrictions

Financial awards from federal, state, and local governmental entities in the form of grants and contracts are subject to special audit. Such audits could result in claims against the Organization for disallowed costs or noncompliance with contract restrictions. No provision has been made for any liabilities that may arise from such audits.

#### Note M – Expense Recognition and Allocation

The cost of providing the Organization's programs and other activities is summarized on a functional basis in the statement of activities and statement of functional expenses. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions benefitted using a reasonable allocation method that is consistently applied, as follows:

## West Ohio Food Bank

### Notes to Financial Statements

June 30, 2025 and 2024

#### Note M – Expense Recognition and Allocation (continued)

##### Personnel Costs

Salaries and wages, benefits, payroll taxes, and related administrative fees related to personnel which are responsible for management and fundraising functions are allocated accordingly. For personnel, these costs are allocated based on the value of the food distributed.

##### Professional Fees and Travel, Conferences, and Meetings

Professional fees are allocated entirely to management and general, with the exception of compliance fees. Compliance fees are allocated based on the value of food distributed. Travel, conferences, and meeting expenses were allocated partially based on the time spent training and monitoring agencies, with the remainder allocated entirely to management and general.

##### Transportation and Packaging Costs, Building Costs, Office Supplies and IT Costs, Telephone and Internet, Special Events, Postage and Shipping, Equipment Rental and Supplies, Repairs and Maintenance, Licenses and Dues, and Other Miscellaneous Expenses

Transportation and packaging costs, building costs, office supplies, telephone and internet, special events, postage and shipping, equipment rental and supplies, repairs and maintenance, licenses and dues, and other miscellaneous costs that cannot be directly identified are allocated based on an analysis of square footage occupied by each function.

Every year, or more often when program, personnel, or facility requirements change, the bases on which costs are allocated are evaluated. Management and general expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the Organization.

#### Note N – Retirement Plan

The Organization matches eligible employees' retirement contributions up to a maximum rate of 5% of their wages. For the years ended June 30, 2025 and 2024, this amount totaled \$23,571 and \$22,138, respectively.

#### Note O – Commitment and Contingencies

The Organization is subject to other various claims, legal proceedings and investigations covering a wide range of matters that arise in the ordinary course of business. In the opinion of management, all other such matters are adequately covered by insurance or by accruals and if not so covered, are without merit or are of such kind, or involve such amounts, as would not have a significant effect on the financial position or results of operations of the Organization, if disposed of unfavorably.

## West Ohio Food Bank

### Notes to Financial Statements

June 30, 2025 and 2024

#### **Note P – Income Taxes**

##### Federal Income Taxes

West Ohio Food Bank is a not-for-profit organization exempt from Federal Income Taxes under Section 501(c)(3) of the Internal Revenue Code of 1986 as amended. It has been classified as an organization that is not a private foundation under Section 509(a)1 of the Internal Revenue Code. In addition, West Ohio Food Bank qualifies for the charitable contribution deduction under Section 170(b)(1)(A).

West Ohio Food Bank files an annual income tax return – Form 990 in the U.S. Federal jurisdiction and also annually files with the State of Ohio Attorney General under the Ohio Charitable Law section. The Organization's U.S. federal income tax returns for the years ended June 30, 2021 and prior are closed and are no longer subject to examination.

#### **Note Q – Subsequent Events**

Subsequent events have been evaluated through January 20, 2026, which is the date the financial statements were available to be issued. Nothing material was noted to be disclosed.

**West Ohio Food Bank**

**Schedule of Expenditures of Federal Awards - Schedule #1**  
Year Ended June 30, 2025

<u>FEDERAL GRANTOR/Pass-Through Grantor/ Sub Grantee/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through to Subrecipients</u>	<u>Federal Expenditures</u>
<u>U.S. DEPARTMENT OF AGRICULTURE/</u>			
Food Distribution Cluster:			
Commodity Supplemental Food Program (Food Commodities)	10.565	\$ -	\$ 580,901
<u>Ohio Department of Job &amp; Family Services/</u> Commodity Supplemental Food Program (Administrative Costs)	10.565	-	167,060
<u>Shared Harvest Foodbank, Inc./</u> Emergency Food Assistance Program (Administrative Costs)	10.568	-	156,335
Emergency Food Assistance Program (Food Commodities)	10.569	1,182,330	1,890,647
Total Food Distribution Cluster		1,182,330	2,794,943
Commodity Credit Corporation (Administrative Costs)	10.194	-	73,782
<u>Shared Harvest Foodbank, Inc./</u> Commodity Credit Corporation (Food Commodities) (Administrative Costs)	10.187	-	448,342 42,611
<u>Ohio Association of Foodbanks/</u> Local Food Purchase Assistance (Food Commodities) (Administrative Costs)	10.182	136,500 -	475,075 55,974
Supplemental Nutrition Assistance Program (Administrative Costs)	10.561	-	9,809
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES/</u>			
<u>Ohio Department of Job &amp; Family Services/</u> <u>Ohio Association of Foodbanks/</u> Temporary Assistance For Needy Families (Food Commodities) (Administrative Costs)	93.558	337,669 -	781,308 139,726
Social Services Block Grant (Food Commodities) (Administrative Costs)	93.667	- -	11,664 9,300
Total Federal Expenditures		\$ 1,656,499	\$ 4,842,534

The accompanying notes are an integral part of these financial statements.  
See Independent Auditor's Report

## **West Ohio Food Bank**

### **Notes to the Schedule of Expenditures of Federal Awards**

2 CFR 200.516(b)(6)

Year Ended June 30, 2025

#### **Note A – Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the Federal award activity of West Ohio Food Bank (the Organization) under programs of the federal government for the year ended June 30, 2025. The information on this Schedule is prepared 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 Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

#### **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 allowed or may be limited as to reimbursement. The Organization has elected not to use the ten percent de minimis indirect cost rate as allowed under the Uniform Guidance.

#### **Note C – Noncash Assistance**

Noncash assistance recorded in the Schedule consists of food commodities donated by various grantors. The donated food commodities are valued at the estimated fair value of \$1.97 per pound (as valued by Feeding America). The Organization's accounting policy for donated inventories is more fully described in Note A of the financial statements and follows accounting principles generally accepted in the United States of America.



**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***

Board of Trustees  
West Ohio Food Bank

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 West Ohio Food Bank (a nonprofit organization) which comprise the statement of financial position as of June 30, 2025, the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements and have issued our report thereon dated January 20, 2026.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered West Ohio Food Bank's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Ohio Food Bank's 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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 or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

This 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.

*E & Evans and Company*

January 20, 2026



**Independent Auditor's Report on Compliance for Each Major Federal Award Program and on Internal Control over Compliance Required by the Uniform Guidance**

Board of Trustees  
West Ohio Food Bank

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited West Ohio Food Bank's compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2025. West Ohio Food Bank's 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, West Ohio Food Bank 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 programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal 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 West Ohio Food Bank 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 West Ohio Food Bank's 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 West Ohio Food Bank's federal programs.

### ***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 West Ohio Food Bank's 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 West Ohio Food Bank's 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 West Ohio Food Bank's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of West Ohio Food Bank's 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 West Ohio Food Bank's 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.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2025-001. Our opinion of each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on West Ohio Food Bank's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. West Ohio Food Bank's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### ***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.

*E & Evans and Company*

January 20, 2026

**West Ohio Food Bank**

**Schedule of Findings and Questioned Costs**  
June 30, 2025

**Section I – Summary of Auditor’s Results**

**Financial Statements**

Type of Report Issued on the Financial Statement prepared in accordance with GAAP – Unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? No
- Significant deficiency (ies) identified? No

Noncompliance material to financial statements noted? No

**Federal Awards**

Internal Control Over Major Federal Programs:

- Material weakness(es) identified? No
- Significant deficiency (ies) identified? No

Type of Auditor’s Report Issued on Compliance for Major Federal Programs – Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes

Identification of major federal programs:

- CFDA Number 10.565 / 10.568 / 10.569 Food Distribution Cluster

Dollar Threshold Used to Distinguish Between Type A and Type B Programs - \$750,000

Auditee Qualified as Low-Risk Auditee? Yes

**Section II – Financial Statement Findings**

No Matters Reported

**West Ohio Food Bank**

**Schedule of Findings and Questioned Costs**

June 30, 2025

**Section III – Federal Award Findings and Questioned Costs**

**Finding Number 2025-001**

Noncompliance – Eligibility

Food Distribution Cluster  
CFDA 10.565 Commodity Supplemental Food Program  
G-2425-17-0759  
U.S. Department of Agriculture

Criteria: The Senior Box Distribution Program requires that recipients complete a new application and be approved for participation every twelve months.

Condition: During our testing of the Food Distribution Cluster, it was found that 11 of the 60 recipients of the Senior Box Distribution Program selected for testing were receiving a distribution based on a completed and approved application that was more than twelve months old.

Cause: Staff responsible for the program during the year were not monitoring application dates and renewing expiring applications in a timely manner.

Effect: If updated eligibility information is not received per program guidelines, distributions could be made to recipients whom are no longer eligible for the program.

Known Questioned Costs: We identified: 11 individuals x the average cost of a Program box:  
 $\$26.56 = \$292.16$

Likely Questioned Costs: Based on our sample results, we estimate that an additional 3,300 Program boxes x the average cost of a Program box  $\$26.56 = \$87,648.00$  worth of Program boxes may have been distributed to individuals with expired applications on file.

Context: Sixty Senior Box distributions were tested. Eleven were found to be distributed without a valid application on file.

Repeat Finding? No.

Recommendation: It is our recommendation that the agency implement internal control procedures to ensure that all applications are renewed within a twelve-month period, and that recipients without a valid application on file do not receive distributions until a valid, up-to-date application has been obtained.

Views of responsible individuals and planned corrective action: West Ohio Food Bank agrees with this finding. Please refer to the corrective action plan on Page 34.

**West Ohio Food Bank**

**Corrective Action Plan**

June 30, 2025

**Section III – Federal Award Findings and Questioned Costs**

**Finding Number 2025-001**

CFDA 10.565 Commodity Supplemental Food Program

Name of Contact Person: Shelly Neeley, Program Specialist

Corrective Action: Eligibility requirements regarding the Commodity Supplemental Food program (CSFP) are recognized by West Ohio Food Bank (WOFB) and WOFB continues making internal controls a top priority in the program's operation. There are currently 1,800 applications processed through WOFB and 43 site locations for CSFP. These include those applicants on the active list and the wait list as well as those who may not qualify for the program. During the auditing process, there were 11 participants that did not have a current/updated application on file yet received a distribution.

To ensure that all applications are renewed within a twelve-month period, and that the recipients without a valid application on file do not receive distributions until a valid, up-to-date application has been obtained, WOFB has begun to implement and will continue implementing the following internal control procedures.

WOFB will continue to update/renew all applications each March to have all expiration dates within the same month each year. The master spreadsheet has also been updated to include parameters that will flag an upcoming expiration date. This will assist the senior sites in knowing more timely who needs a renewal application at their location.

In addition, Pantry Trak/Fresh Trak is being updated and revised. I have been working closely with Mid-Ohio in revising the CSFP portion to better meet the needs of the program at WOFB. The ultimate goal is to use the Pantry Trak system to log and track all CSFP information electronically. This too will increase the accuracy of the data.

As an additional audit of accuracy WOFB will conduct an internal audit monthly by randomly pulling a sampling of 3 percent (48) of the 1,600 CSFP recipients to verify the accuracy of the applications on file.

Proposed Completion Date: The processes implemented will be ongoing. As the Pantry Trak program tool continues to improve its use for tracking and logging, use for CSFP will increase.