



**Forgotten Harvest, Inc.
(A Non-Profit Organization)**

Consolidated Financial Statements,
Supplementary Information and
Reports Required by Government Auditing
Standards and Uniform Administrative
Requirements, Cost Principles and
Audit Requirements of Federal Awards

Years Ended June 30, 2019 and 2018

Forgotten Harvest, Inc.
(A Non-Profit Organization)

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Reports Required by Government Auditing Standards and
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Independent Auditor's Report

To the Board of Directors of
Forgotten Harvest, Inc.
(A Non-Profit Organization)
Oak Park, Michigan

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Forgotten Harvest, Inc. and subsidiary (a non-profit Organization), which comprise the consolidated statements of financial position as of June 30, 2019 and 2018, and the related consolidated statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated 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 audits to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Forgotten Harvest, Inc. and its subsidiary as of June 30, 2019 and 2018, and the changes in their net assets and their 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 consolidated 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* ("Uniform Guidance") is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. Such information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated 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 September 25, 2019, on our consideration of Forgotten Harvest, Inc. and its subsidiary'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 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 Forgotten Harvest, Inc. and its subsidiary's internal control over financial reporting and compliance.

BDO USA, LLP

Grand Rapids, Michigan

September 25, 2019

Consolidated Financial Statements

Forgotten Harvest, Inc.
(A Non-Profit Organization)

Consolidated Statements of Financial Position

<i>June 30,</i>	2019	2018
Assets		
Current Assets:		
Cash and cash equivalents	\$ 4,315,697	\$ 3,407,598
Investments	2,289,682	1,877,147
Current portion of promises to give, net	1,005,545	1,374,403
Inventory	628,786	633,568
Prepaid expenses and other assets	208,045	80,091
Total Current Assets	8,447,755	7,372,807
Property and Equipment:		
Land	371,700	371,700
Land improvements	924,828	873,426
Building and improvements	3,393,485	3,370,235
Delivery equipment	4,166,469	4,073,929
Furnishings and equipment	2,064,229	2,084,353
	10,920,711	10,773,643
Less accumulated depreciation	6,206,789	5,645,815
Net Property and Equipment	4,713,922	5,127,828
Long-Term Assets:		
Promises to give, net, less current portion	4,022,660	25,000
Beneficial interest in Endowment Fund	114,584	115,951
Total Long-Term Assets	4,137,244	140,951
Total Assets	\$ 17,298,921	\$ 12,641,586
Liabilities and Net Assets		
Current Liabilities:		
Accounts payable	\$ 183,757	\$ 248,713
Accrued compensation	161,955	162,910
Other accrued expenses	149,900	241,252
Deferred revenue	84,700	129,950
Total Liabilities	580,312	782,825
Net Assets:		
Without Donor Restrictions	10,071,333	9,559,110
With Donor Restrictions	6,647,276	2,299,651
Total Net Assets	16,718,609	11,858,761
Total Liabilities and Net Assets	\$ 17,298,921	\$ 12,641,586

See accompanying notes to consolidated financial statements.

Forgotten Harvest, Inc.
(A Non-Profit Organization)

Consolidated Statements of Activities and Changes in Net Assets

<i>Year ended June 30, 2019</i>	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support:			
Perishable foods	\$ 72,285,280	\$ -	\$ 72,285,280
Contributions	4,999,137	289,240	5,288,377
Capital Campaign	-	4,907,230	4,907,230
Foundations and trust	1,106,924	586,700	1,693,624
Special events	906,905	-	906,905
Third party events	513,083	-	513,083
Government grants	1,288,690	-	1,288,690
In-kind donations	193,230	-	193,230
Investment income, net	153,489	-	153,489
Miscellaneous income	53,602	-	53,602
Change in beneficial interest in Endowment Fund	-	(1,366)	(1,366)
Total Revenue and Support Before Net Assets Released from Restriction	81,500,340	5,781,804	87,282,144
Net Assets Released from Restriction	1,434,179	(1,434,179)	-
Total Revenue and Support	82,934,519	4,347,625	87,282,144
Expenses:			
Program services	78,601,548	-	78,601,548
Support Services:			
Management and general	1,210,930	-	1,210,930
Fundraising	2,609,818	-	2,609,818
Total Expenses	82,422,296	-	82,422,296
Change in Net Assets	512,223	4,347,625	4,859,848
Net Assets, beginning of year	9,559,110	2,299,651	11,858,761
Net Assets, end of year	\$ 10,071,333	\$ 6,647,276	\$ 16,718,609

See accompanying notes to consolidated financial statements.

Forgotten Harvest, Inc.
(A Non-Profit Organization)

Consolidated Statements of Activities and Changes in Net Assets

<i>Year ended June 30, 2018</i>	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support:			
Perishable foods	\$ 67,978,273	\$ -	\$ 67,978,273
Contributions	4,231,837	407,600	4,639,437
Capital Campaign	-	258,000	258,000
Foundations and trust	1,379,149	1,149,999	2,529,148
Special events	1,058,376	-	1,058,376
Third party events	523,555	-	523,555
Government grants	686,616	-	686,616
In-kind donations	181,843	-	181,843
Merchandise revenue	2,789	-	2,789
Investment income, net	147,328	-	147,328
Change in beneficial interest in Endowment Fund	-	4,506	4,506
Miscellaneous income	97,541	-	97,541
Total Revenue and Support Before Net Assets Released from Restriction	76,287,307	1,820,105	78,107,412
Net Assets Released from Restriction	1,602,072	(1,602,072)	-
Total Revenue and Support	77,889,379	218,033	78,107,412
Expenses:			
Program services	73,593,453	-	73,593,453
Support Services:			
Management and general	1,372,559	-	1,372,559
Fundraising	2,480,760	-	2,480,760
Total Expenses	77,446,772	-	77,446,772
Change in Net Assets	442,607	218,033	660,640
Net Assets, beginning of year	9,116,503	2,081,618	11,198,121
Net Assets, end of year	\$ 9,559,110	\$ 2,299,651	\$ 11,858,761

See accompanying notes to consolidated financial statements.

Forgotten Harvest, Inc.
(A Non-Profit Organization)

Consolidated Statements of Functional Expenses

<i>Year ended June 30, 2019</i>	Support Services			Total
	Program Services	Management and General	Fundraising	
Compensation and Other Related Expenses:				
Salaries	\$ 2,479,001	\$ 736,769	\$ 750,073	\$ 3,965,843
Insurance	161,752	45,754	47,413	254,919
Payroll tax	179,247	49,849	52,635	281,731
Retirement benefits	112,822	31,376	33,130	177,328
Total Compensation and Other Related Expenses	2,932,822	863,748	883,251	4,679,821
Other Expenses:				
Advertising	-	-	207,673	207,673
Bad debts	-	-	22,673	22,673
Bank and processing fees	-	60,756	-	60,756
Conferences and seminars	13,908	12,439	5,834	32,181
Delivery equipment:				
Fuel	279,198	-	-	279,198
Insurance	84,697	-	-	84,697
Maintenance	356,859	-	-	356,859
Depreciation	701,694	18,724	-	720,418
Dues and subscriptions	1,727	37,090	3,630	42,447
Food acquisition	340,909	-	-	340,909
Fundraising	8,400	7,547	477,335	493,282
Insurance - general and workers compensation	48,074	2,725	3,114	53,913
Mileage reimbursement	16,352	2,318	4,329	22,999
Office expense	15,463	39,512	23,043	78,018
Postage and direct mail	-	4,721	835,851	840,572
Printing	17,214	-	7,114	24,328
Professional fees	346,065	97,271	100,525	543,861
Recruiting	10,610	5,168	11	15,789
Supplies and maintenance	449,059	48,686	28,799	526,544
Telephone	17,919	5,973	6,636	30,528
Temporary personnel	275,996	-	-	275,996
Utilities	80,783	4,252	-	85,035
Total Other Expenses	3,064,927	347,182	1,726,567	5,138,676
Distributed Food	72,603,799	-	-	72,603,799
Total Expenses	\$ 78,601,548	\$ 1,210,930	\$ 2,609,818	\$ 82,422,296

See accompanying notes to consolidated financial statements.

Forgotten Harvest, Inc.
(A Non-Profit Organization)

Consolidated Statements of Functional Expenses

<i>Year ended June 30, 2018</i>	Support Services			Total
	Program Services	Management and General	Fundraising	
Compensation and Other Related Expenses:				
Salaries	\$ 2,370,005	\$ 733,659	\$ 701,563	\$ 3,805,227
Insurance	152,225	45,747	46,872	244,844
Payroll tax	182,386	52,205	51,990	286,581
Retirement benefits	105,826	30,291	30,167	166,284
Total Compensation and Other Related Expenses	2,810,442	861,902	830,592	4,502,936
Other Expenses:				
Advertising	-	-	196,692	196,692
Bad debts	-	41,798	-	41,798
Bank and processing fees	-	64,813	-	64,813
Conferences and seminars	13,396	24,495	6,910	44,801
Delivery equipment:				
Fuel	256,996	-	-	256,996
Insurance	84,822	-	-	84,822
Maintenance	370,700	-	-	370,700
Depreciation	726,348	19,392	21,815	767,555
Dues and subscriptions	790	30,640	9,714	41,144
Food acquisition	386,494	-	-	386,494
Fundraising	-	35,273	416,781	452,054
Insurance - general and workers compensation	101,581	981	1,103	103,665
Mileage reimbursement	14,975	2,902	5,053	22,930
Office expense	15,752	68,476	30,374	114,602
Postage and direct mail	-	5,139	757,293	762,432
Printing	5,631	2,714	40,790	49,135
Professional fees	131,711	117,915	121,553	371,179
Recruiting	3,071	8,964	-	12,035
Supplies and maintenance	491,537	71,544	30,803	593,884
Telephone	19,120	7,789	6,373	33,282
Temporary personnel	108,491	3,454	-	111,945
Utilities	74,257	4,368	4,914	83,539
Total Other Expenses	2,805,672	510,657	1,650,168	4,966,497
Distributed Food	67,977,339	-	-	67,977,339
Total Expenses	\$ 73,593,453	\$ 1,372,559	\$ 2,480,760	\$ 77,446,772

See accompanying notes to consolidated financial statements.

Forgotten Harvest, Inc.
(A Non-Profit Organization)

Consolidated Statements of Cash Flows

<i>Year ended June 30,</i>	2019	2018
Operating Activities:		
Change in net assets	\$ 4,859,848	\$ 660,640
Adjustments to reconcile change in net assets to cash provided by operating activities:		
Depreciation	720,418	767,555
Bad debt expense	22,673	41,798
Realized and unrealized gain on investments	(94,553)	(97,082)
Change in beneficial interest in Endowment Fund	1,366	(4,506)
Loss on sale of property and equipment	74	-
Changes in operating assets and liabilities:		
Promises to give (inclusive of in-kind contributions)	(3,651,475)	(308,677)
Inventory (inclusive of donated inventory)	4,782	(90,572)
Prepaid expenses and other assets	(127,954)	(68,130)
Accounts payable	(64,955)	112,916
Accrued compensation	(955)	(43,971)
Other accrued expenses	(91,352)	(76,403)
Deferred revenue	(45,250)	(40,693)
Cash Provided by Operating Activities	1,532,667	852,875
Investing Activities:		
Capital expenditures	(306,586)	(304,915)
Proceeds from sale of investments	120,174	474,482
Purchase of investments	(438,156)	(172,010)
Cash Used in Investing Activities	(624,568)	(2,443)
Net Increase in Cash and Cash Equivalents	908,099	850,432
Cash and Cash Equivalents, beginning of year	3,407,598	2,557,166
Cash and Cash Equivalents, end of year	\$ 4,315,697	\$ 3,407,598
Non-Cash Investing Activity -		
Capital expenditures included in other accrued expenses	\$ -	\$ 104,760

See accompanying notes to consolidated financial statements.

Forgotten Harvest, Inc.
(A Non-Profit Organization)

Notes to Consolidated Financial Statements

1. Nature of Activities

Forgotten Harvest, Inc. is a non-profit organization (the Organization), incorporated in the state of Michigan for the purpose of providing hunger relief to the Metropolitan Detroit area through a prepared and perishable surplus food program. Forgotten Harvest, Inc. collects prepared, perishable and non-perishable surplus food from various health-department approved establishments and transports that food to soup kitchens, pantries and shelters in Wayne, Oakland and Macomb counties.

2. Summary of Significant Accounting Policies

Basis of Consolidation

These financial statements include the Consolidated Statements of Financial Position, Activities and Changes in Net Assets, Functional Expenses, and Cash Flows for Forgotten Harvest, Inc. and Forgotten Harvest Farms, LLC, (its wholly-owned subsidiary) collectively referred to as the Organization. All balances and transactions between entities have been eliminated.

Basis of Accounting

The books and records of the Organization are maintained on the accrual method of accounting.

Net Assets

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

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions - Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Restricted contributions received and expended for the designated purpose in the same year are reflected in net assets without donor restrictions. Assets with donor restrictions are recorded in cash, pledges receivable and investments on the accompanying Consolidated Statements of Financial Position.

Forgotten Harvest, Inc.
(A Non-Profit Organization)

Notes to Consolidated Financial Statements

Cash and Cash Equivalents

The Organization considers all short-term investments with an original maturity of three months or less to be cash equivalents. Money market accounts included in cash and cash equivalents are recorded at cost which approximates fair value.

Concentrations of Credit Risk

Financial instruments which potentially subject the Organization to concentrations of credit risk consist of cash, cash equivalents, and promises to give. The Organization places its cash and cash equivalents with high credit qualified institutions. At times, the amount of cash and cash equivalents may be in excess of the respective institutions' insurance limits. The Organization has not experienced any losses in such accounts, and management believes the Organization is not exposed to any unusual credit risk on cash and cash equivalents. With respect to promises to give, the Organization monitors credit exposure on a continuing basis. The Organization also records an allowance for doubtful accounts based on amounts believed to be uncollectible. Revisions to the allowance may be required if actual collections differ significantly from estimated collections. These revisions could have a material effect on the Consolidated Statements of Activities and Changes in Net Assets in the period in which such changes occur. After all attempts to collect a receivable have failed, the receivable is written off against the allowance.

Investments

The investments of the Organization are reported at fair value. The fair value of a financial instrument is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price).

Realized gains or losses are determined by the average cost method. Unrealized gains or losses represent the difference between the current fair value and the cost of the investments. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Realized and unrealized gains and losses, interest income, and dividend income are all included in the Consolidated Statements of Activities and Changes in Net Assets.

Forgotten Harvest, Inc.
(A Non-Profit Organization)

Notes to Consolidated Financial Statements

Promises to Give

Promises to give are recognized as contribution revenue in the period that the promise is received by the Organization unless there is a condition placed on the promise to give whereby the Organization recognizes the revenue when the condition is met. Promises to give are recorded at net realizable value if expected to be collected in one year and at fair value (discount rate used was 1.76% and 2.73% as of June 30, 2019 and 2018, respectively) if expected to be collected in more than one year. Promises to give are as follows:

<i>June 30,</i>	2019	2018
Gross Unconditional Promises to Give	\$ 5,223,702	\$ 1,408,386
Allowance for Uncollectible Promises to Give	(18,727)	(8,310)
Less: discounts to net present value	5,204,975	1,400,076
	(176,770)	(673)
Net Unconditional Promises to Give	\$ 5,028,205	\$ 1,399,403
Amounts Due in:		
Less than one year	\$ 1,005,545	\$ 1,374,403
One to four years	4,022,660	25,000
Total Promises to Give	\$ 5,028,205	\$ 1,399,403

The Organization uses the allowance method to determine uncollectible promises to give. The allowance is based on management's analysis of specific promises made.

Inventory

Inventory consists primarily of donated food. Insignificant values of inventory are related to a special program and are not donated. Inventory on hand as of June 30, 2019 and 2018, was \$628,786 and \$633,568, respectively. Ending donated food inventories are determined using the FIFO method and are based upon a value per pound established by RSM US LLP and KPMG, LLP as of December 31, 2018 and 2017, respectively, and published by Feeding America, a nationally recognized food donation charity.

Forgotten Harvest, Inc.
(A Non-Profit Organization)

Notes to Consolidated Financial Statements

Property and Equipment

Purchased property and equipment are carried at cost. Donated property and equipment are carried at the approximate fair value at the date of donation. Property and equipment are depreciated over their estimated lives as follows, using the straight-line method:

Expenditures for maintenance and repairs are charged to expenses as incurred.

The Organization reviews its property and equipment for impairment whenever events or changes in circumstances indicate that the carrying value of such property and equipment may not be recoverable. There were no impairment losses recognized for the years ended June 30, 2019 and 2018.

Beneficial Interest in Endowment Fund

The Organization entered into an agreement with a foundation to establish an endowment fund. The Organization's contribution to the fund, known as the reciprocal portion, has been recorded as an investment on the books of the Organization, even though the foundation may have variance power (i.e. ability to control who the beneficiary will be upon the occurrence of events which include, but are not limited to, the dissolution of Forgotten Harvest, Inc. over the asset). In addition to the reciprocal transfer made by the Organization, third party donors may make contributions to the fund for the benefit of the Organization. The foundation maintains explicit variance power over any third-party gifts and the earnings thereon. As a result, this amount is not recorded as an asset of the Organization. Only the earnings are available for distribution to the Organization for operations at the discretion of the foundation. These earnings are recorded as long-term asset on the Consolidated Statements of Financial Position.

Deferred Revenue and Prepaid Expense

The Organization holds two major fundraising events during the year. This involves the receipt of sponsorship income and reserving facilities in advance of the event. Income and expenses that relate to events that will not take place until the next fiscal year are recorded as deferred revenue or prepaid expenses and recognized when the event takes place.

Recognition of Donor Restrictions

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Consolidated Statements of Activities and Changes in Net Assets as net assets released from restrictions. Restricted support in which the donor stipulations are met in the same year are reported as net assets without donor restrictions.

Forgotten Harvest, Inc.
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Notes to Consolidated Financial Statements

Donated Food

Monetary value for the donated food is based upon a value per pound established by RSM US LLP and KPMG, LLP as of December 31, 2018 and 2017, respectively, and published by Feeding America. A summary of donated food is as follows:

<i>Year ended June 30,</i>	Total Pounds	USDA (Food Only) Price Per Pound	(Mixed Rate) Price Per Pound	Total Value
2019	45,155,708	\$ 1.52	\$ 1.62	\$ 72,285,280
2018	40,682,008	\$ 1.57	\$ 1.68	\$ 67,978,273

Internally Grown Food

The Organization produced and distributed approximately 682,509 and 777,405 pounds of food during fiscal years 2019 and 2018, respectively, using approximately 100 acres of donated farm land.

Contributions and In-Kind Donations

The Organization accounts for contributions received and contributions made by corporations, foundations, trusts and government agencies at estimated fair value. Contributions received are recorded as with donor restrictions, or without donor restrictions depending on the existence or nature of any donor restrictions.

In-kind donations consisting of donated services and materials are recorded as revenues and expenses at their estimated fair value. In-kind donations of property, equipment, and donated rent are recorded at fair value at the donation date. Donated services and materials are recorded if the services and/or materials (a) create or enhance non-financial assets, or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Volunteers donated significant amounts of their time to the Organization's programs and fundraising campaigns which does not meet the criteria for in-kind donations, as described above, and therefore is not recognized as contributions in the financial statements.

Special Events

Special events consist of three fundraising events held in the spring, summer and fall. The revenue from special events is recorded in revenue and support in the Consolidated Statements of Activities and Changes in Net Assets. The direct benefit to the donors, if significant, is recorded in the Consolidated Statements of Functional Expenses.

Forgotten Harvest, Inc.
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Notes to Consolidated Financial Statements

Income Taxes

Forgotten Harvest, Inc. and Forgotten Harvest Farms, LLC file a joint tax return and are exempt from federal income and unemployment taxes under Section 501(c) (3) of the Internal Revenue Code. The Organization considers this exemption from income taxes to be a significant tax position. The Organization has evaluated and determined that there is no material taxable unrelated business income. The Organization believes that it has appropriate support for any tax position taken and, as such, has determined that no additional disclosures of uncertain tax matters are required. Contributions made to the Organization are deductible by the donor as provided by the Internal Revenue Code.

Functional Allocation of Expenses

The costs of providing program services and other activities have been summarized on a functional basis in the Consolidated Statements of Activities and Changes in Net Assets. The consolidated financial statements report certain categories of expenses that are attributable to program activities and supporting functions of Forgotten Harvest. These expenses include depreciation, supplies and maintenance, insurance, IT support, and human resources. Depreciation is allocated to the specific program based on building usage. Insurance, supplies and maintenance costs, IT support and human resources are allocated based on actual costs and estimates of time and effort. The Consolidated Statements of Functional Expenses presents the natural classification detail of expenses by function.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the report period. Actual results could differ from those estimates.

Fair Value of Financial Instruments

For certain of the Organization's financial instruments, including cash and cash equivalents, promises to give, other receivables, accounts payable and other accrued expenses, the carrying amounts approximate fair value due to their short maturity.

Recently Adopted Authoritative Guidance

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, *Not-for-Profit entities (Topic 958) - Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, provides information about liquidity and availability of resources and improves the type of information provided about expenses and investment return. Forgotten Harvest has adopted the ASU retrospectively and adjusted the presentation of these consolidated financial statements accordingly. Other than the changes to the consolidated financial statement presentation and disclosures described above, adoption of the ASU did not have a significant impact on the consolidated financial statements. There was no effect on the change in net assets for the year ended June 30, 2019.

Forgotten Harvest, Inc.
(A Non-Profit Organization)

Notes to Consolidated Financial Statements

3. Liquidity and Availability of Resources

The Organization's financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date of June 30, 2019, are as follows:

<i>June 30,</i>	2019	2018
Cash and cash equivalents	\$ 2,646,721	\$ 2,470,619
Investments	1,688,759	1,276,224
Current portion of promises to give, net	348,722	393,605
Total	\$ 4,684,202	\$ 4,140,448

The assets above include Board-designated funds as discussed in Note 5. While the Organization does not intend to spend these for purposes other than determined by the board, the funds could be made available for current operations, if necessary.

To ensure prudent management of the Organizations liquidity needs, Forgotten Harvest established an investment policy. Through this policy the Organization has grown its operating reserves and maintains investments appropriate for the Organization to meet its liquidity needs. Additionally, Forgotten Harvest has a line of credit of \$1,000,000 which expires on September 30, 2019. The line of credit bears interest on outstanding draws at LIBOR plus 2% (effectively 4.40% and 4.07% at June 30, 2019 and 2018, respectively). There were no draws on the line of credit during the years ended June 30, 2019 and 2018.

4. Fair Value Measurements

The Organization's investments are stated at fair value. Investments held in the exchange-traded funds are valued at quoted market prices, which represent the fair value of shares held by the Organization at year end. A summary of investments is as follows:

<i>June 30,</i>	Cost	Fair Value
2019	\$ 1,855,398	\$ 2,289,682
2018	1,455,862	1,877,147

Accounting guidance establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Basis of Fair Value Measurement

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Forgotten Harvest, Inc.
(A Non-Profit Organization)

Notes to Consolidated Financial Statements

Level 2 - Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following tables sets forth by level within the fair value hierarchy the Organization's assets recorded at fair value:

Assets Recorded at Fair Value as of June 30, 2019

	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Bond	\$ 825,904	\$ -	\$ -	\$ 825,904
International real estate	124,399	-	-	124,399
Common Stock:				
International large cap	588,224	-	-	588,224
Domestic large cap	621,789	-	-	621,789
Domestic real estate	129,366	-	-	129,366
Total Investments	\$ 2,289,682	\$ -	\$ -	\$ 2,289,682
Beneficial Interest in Endowment Fund	\$ -	\$ 114,584	\$ -	\$ 114,584

Assets Recorded at Fair Value as of June 30, 2018

	Level 1	Level 2	Level 3	Total
Mutual Funds -				
Bond	\$ 551,515	\$ -	\$ -	\$ 551,515
Common Stock:				
International large cap	579,147	-	-	579,147
Domestic large cap	683,769	-	-	683,769
Domestic real estate	62,716	-	-	62,716
Total Investments	\$ 1,877,147	\$ -	\$ -	\$ 1,877,147
Beneficial Interest in Endowment Fund	\$ -	\$ 115,951	\$ -	\$ 115,951

Forgotten Harvest, Inc.
(A Non-Profit Organization)

Notes to Consolidated Financial Statements

5. Board Designated Funds

Board designated funds absent donor restrictions are classified as net assets without donor restrictions. The Board Designated Fund was established to provide an additional source of stable income to fund organizational needs. Board designated funds within net assets without donor restrictions were \$376,797 and \$354,176 at June 30, 2019 and 2018, respectively.

6. Net Assets With Donor Restrictions and Released from Restriction

Net assets with donor restrictions are available for the following purposes:

<i>June 30,</i>	2019	2018
Food Distribution Program	\$ 140,440	\$ 214,564
Healthy Food Healthy Kids Food Program	331,559	379,500
Technology Improvements	196,962	-
Time Restricted	325,000	650,000
Youth Engagement	-	38,213
Advocacy Grant	-	30,000
Farm Program	12,500	12,500
Building Maintenance	600,923	600,923
Capital Campaign	4,925,308	258,000
Endowment Fund and Earnings	114,584	115,951
Total Net Assets With Donor Restrictions	\$ 6,647,276	\$ 2,299,651

Donor restrictions were met by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the years ended June 30, 2019 and 2018:

<i>Year ended June 30,</i>	2019	2018
Healthy Food Healthy Kids Food Program	\$ 444,642	\$ 460,000
Time Restricted	325,000	454,166
Food Distribution Program	289,564	457,575
Capital Campaign	239,922	-
Work Force Development Program	48,800	-
Youth Engagement	38,213	11,788
Advocacy Grant	30,000	-
Farm Program	15,000	15,000
Technology Improvements	3,038	-
Donated Rent	-	19,383
Capacity Campaign	-	184,160
Net Assets Released From Restriction	\$ 1,434,179	\$ 1,602,072

Forgotten Harvest, Inc.
(A Non-Profit Organization)

Notes to Consolidated Financial Statements

7. In-Kind Donations

A summary of In-Kind Donations is as follows:

<i>Year ended June 30,</i>	2019	2018
Fundraiser auction items	\$ 76,156	\$ 92,639
Office furniture and supplies	3,574	37,069
Land use	22,375	22,375
Sporting event tickets	10,410	8,070
Special event food and miscellaneous items	5,109	5,894
Advertising	-	5,891
Facilities	13,468	-
Equipment and supplies	30,913	5,121
Professional services	22,260	-
Miscellaneous	8,965	4,784
	\$ 193,230	\$ 181,843

8. Employee Benefit Plan

On May 1, 1996, the Organization adopted a Simplified Employee Pension Plan (SEP) for all employees who meet the eligibility requirements set forth in the Plan. Effective February 1, 2004, the Organization rolled the SEP into a 401(k) Profit Sharing Plan. Under the provisions of the Plan, eligible employees may defer a portion of their salary and the Organization will make contributions on behalf of each eligible employee based on the Plan's guidelines. The Organization's contribution to the Plan for the years ended June 30, 2019 and 2018, was \$177,328 and \$166,284, respectively.

9. Federal Financial Assistance

The Organization has received federal funds from the Emergency Food and Shelter Program and Nutrition Supplemental Assistance Program for food distribution. The Organization has also received USDA food for distribution. See the Schedule of Expenditures of Federal Awards for details.

10. Campaign Revenue

The Organization engaged in a capacity campaign which was being used to fund capital expenditures and operating costs associated with the expansion of the Organization's activities over a three-year period that ended June 30, 2013. As of June 30, 2018, the Organization has finalized collection on pledges and all restrictions have expired.

The Organization began the initial phase of a capital campaign in 2019 which will be used to fund a new building and operating costs associated with the increased expansion of the Organization. The Organization has a capital campaign goal of \$14,000,000. As of June 30, 2019, the Organization has received pledges of \$5,342,000 of which \$1,212,516 has been collected.

The Organization classifies contributions to the capital campaign as net assets with donor restriction if the donor stipulation has not been met or the donor's time or purpose restriction has not expired.

Forgotten Harvest, Inc.
(A Non-Profit Organization)

Notes to Consolidated Financial Statements

11. Related Party Transactions

During the year ended June 30, 2014, the Organization received an in-kind donation from an entity related to a member of the Board of the use of 8,322 square feet of office space at no cost through July 2014, and renewable on an annual basis at the option of the Organization through November 2017. The Organization recorded the fair value of the lease based on the November 2018 termination date as in-kind revenues of approximately \$608,000 during 2014 as there are no donor conditions on the donation. The Organization recorded monthly in-kind rent expense as it used the office space during the term of the lease. During the year June 30, 2018, the Organization recorded the remaining \$19,000 of in-kind rent expense as it had vacated the space in September of 2017.

During the years ended June 30, 2019 and 2018, the Organization received approximately \$1,292,000 and \$2,138,000, respectively, in revenue from Board members and/or entities related to Board members in the form of contributions (including in-kind donations and perishable foods). Amounts due from related parties related to these contributions on the Consolidated Statements of Financial Position are approximately \$23,000 at June 30, 2019. All revenue had been collected from related parties as of June 30, 2018.

12. Commitments and Contingencies

The Organization is subject to ordinary and routine legal proceedings, as well as demands, claims and threatened litigation, which arise in the ordinary course of its business. The ultimate outcome of any litigation is uncertain. While unfavorable outcomes could have adverse effects on the Organization's business, results of operations, and financial condition, management believes that the Organization is adequately insured and does not believe an unfavorable outcome of any pending or threatened proceedings is possible or remote. Therefore, no separate reserve or disclosure has been established for these types of legal proceedings.

13. Subsequent Events

Management has evaluated subsequent events through September 25, 2019, the date on which the financial statements were available to be issued. During the period, no material recognizable subsequent events were 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*

To the Board of Directors of
Forgotten Harvest, Inc.
Oak Park, Michigan

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 consolidated financial statements of Forgotten Harvest, Inc. and its wholly owned subsidiary Forgotten Harvest Farms, LLC (the Organization), which comprise the consolidated statement of financial position as of June 30, 2019, and the related consolidated statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated September 25, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization'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 the Organization'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization'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.



Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's consolidated 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 consolidated financial statement 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 or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BDO USA, LLP

Grand Rapids, Michigan

September 25, 2019

Independent Auditor's Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Directors of
Forgotten Harvest, Inc.
Oak Park, Michigan

Report on Compliance for Each Major Federal Program

We have audited Forgotten Harvest, Inc.'s, and its wholly owned subsidiary, Forgotten Harvest Farms, LLC (the Organization) 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, 2019. The Organization's 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 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 the Organization's 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 the Organization's 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 the Organization's compliance.

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.



Report on Internal Control Over Compliance

Management of the Organization 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 the Organization's 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 the Organization's 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 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.

BDO USA, LLP

Grand Rapids, Michigan

September 25, 2019

Supplementary Information

Forgotten Harvest, Inc.
(A Non-Profit Organization)

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed through to Subrecipients	Federal Expenditures
U.S. Department of Agriculture:				
Trade Mitigation Program Eligible Recipient Agency Operational Funds:				
Passed through Food Bank Council of Michigan Trade Mitigation Program	10.178	N/A	\$ -	\$ 247,381
Passed through Food Bank Council of Michigan Trade Mitigation Program Food Commodities	10.178	N/A	-	4,960,953
Passed through Gleaners Community Food Bank Trade Mitigation Program Food Commodities	10.178	N/A	-	46,640
Passed through Greater Lansing Food Bank Trade Mitigation Program Commodities	10.178	N/A	-	10,351
Total Trade Mitigation Program Eligible Recipient Agency Operational Funds			-	5,265,325
Food Distribution Cluster:				
Emergency Food Assistance Program (Administrative Costs) -				
Passed through Food Bank Council of Michigan Emergency Food Assistance Program	10.568	N/A	-	185,167
Emergency Food Assistance Program (Food Commodities):				
Passed through Food Bank Council of Michigan Emergency Food Assistance Program Food Commodities	10.569	N/A	-	7,595,829
Passed through Gleaners Community Food Bank Emergency Food Assistance Program Food Commodities	10.569	N/A	-	46,153
Passed through Greater Lansing Food Bank Emergency Food Assistance Program Food Commodities	10.569	N/A	-	2,955
Passed through Food Bank of Eastern Michigan Emergency Food Assistance Program Food Commodities	10.569	N/A	-	9,044
Total Food Distribution Cluster			-	7,839,148

The accompanying notes are an integral part of this schedule.

Forgotten Harvest, Inc.
(A Non-Profit Organization)

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed through to Subrecipients	Federal Expenditures
U.S. Department of Agriculture (Continued):				
Passed through Michigan Department of Education MDE Child and Adult Care Food Program	10.558	N/A	\$ -	\$ 268,595
Passed through Michigan Department of Education MDE Summer Food Service Program	10.559	N/A	-	100,611
Total U.S. Department of Agriculture			-	13,473,679
Environmental Protection Agency - Passed through Southwest Detroit Environment Vision - EPA	66.039	N/A	-	25,000
Department of Homeland Security - Passed through United Way Emergency Food and Shelter National Board Program - FEMA	97.024	484400-301	-	267,813
Total Expenditures of Federal Awards			\$ -	\$ 13,766,492

The accompanying notes are an integral part of this schedule.

Forgotten Harvest, Inc.
(A Non-Profit Organization)

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of Forgotten Harvest, Inc. under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) 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 Forgotten Harvest, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Forgotten Harvest, Inc.

2. Summary of Significant Accounting Policies

- a) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- b) Pass-through entity identifying numbers are presented where available.
- c) The Organization has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

3. Food Commodities

Nonmonetary assistance is reported based on the commodities received and disbursed. The value per pound is established by guidelines published by Feeding America, a nationally recognized food donation charity.

**Forgotten Harvest, Inc.
(A Non-Profit Organization)**

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2019**

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP

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 federal 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 federal programs:

Unmodified

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

_____ yes X no

Identification of major federal programs:

CFDA Number
10.178

Name of Federal Program or Cluster
Trade Mitigation Program Eligible
Recipient Agency Operational Funds

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

\$750,000

Auditee qualified as low-risk auditee?

 X yes _____ no

Section II - Financial Statement Findings

No matters were reported.



Summary Schedule of Prior Audit Findings Year Ended June 30, 2019

BOARD OF DIRECTORS

Chairperson
John C. Carter

Secretary
Richard DiBartolomeo

Treasurer
James Trouba

Vice Chairpersons
Doug Busch
Randy Kummer
Hannan Lis
Mike Murri
Julie G. Smith
Jon Woods

Directors
John Barker
Derrick Coleman
John Darin
Eric Dietz
Tim Dumond
Warren C. Evans
Cynthia Ford
Katherine Gorman
Michael Jaspersen
Tracey Kenty
Matthew Lester
David McNulty
Eileen Newell
Peter Oleksiak
Andrew Ottaway
Sam Rozenberg
Nancy Tellem
Margaret Trimer-Hartley
Nathan Upfal
Matthew Usher
Lorna Utley
Mark Wakefield
Neal F. Zalenko

Chief Executive Officer
Kirk Mayes

Founder
Dr. Nancy Fishman

Status of Prior Year Findings

Questioned Programs: Food Distribution Cluster; Emergency Food Assistance Program (Food Commodities), CFDA# 10.569, Pass through entities: Food Bank Council of Michigan, Feeding America West MI, Greater Lansing Food Bank, Food Bank of Eastern Michigan, Food Bank of South Central MI.

2018-001 - Eligibility

Information on Federal Program - Food Distribution Cluster; Emergency Food Assistance Program (Food Commodities), CFDA# 10.569, Pass through entities: Food Bank Council of Michigan, Feeding America West MI, Greater Lansing Food Bank, Food Bank of Eastern Michigan, Food Bank of South Central MI.

Prior Year Finding:

During our testing of food distributions, we noted the following exception:

- One of the 40 food distributions was unable to be confirmed by the receiving agency and the Organization did not have adequate supporting documentation to support that the food was delivered.

Current Year Status:

This finding has been corrected in the current year.