



Financial Statements with Supplementary Information

Years Ended June 30, 2024 and 2023



PISENTI & BRINKER LLP
Certified Public Accountants & Advisors

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Independent Auditor's Report

To the Board of Directors
Redwood Empire Food Bank

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Redwood Empire Food Bank ("REFB"), which comprise the statements of financial position as of June 30, 2024 and 2023, the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of REFB as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 REFB and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about REFB's ability to continue as a going concern within one year after the date that the financial statements are issued or 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 GAAS 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 GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- 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 audits 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 REFB'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 REFB'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 audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal and state 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*, and the additional supplementary information on pages 35 through 44 required by the *Audit Guide* issued by the California Department of Education and the California Department of Social Services, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, for the year ended June 30, 2024, we have also issued our report dated November 26, 2024, on our consideration of REFB'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 REFB'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 REFB's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Puseanti & Brinker LLP". The signature is written in a cursive style with a large initial 'P' and a stylized ampersand.

Santa Rosa, California
November 26, 2024

**Redwood Empire Food Bank
Statements of Financial Position**

| June 30, | 2024 | 2023 |
|--|----------------------|----------------------|
| Assets | | |
| Current assets | | |
| Cash and cash equivalents | \$ 3,567,954 | \$ 9,711,873 |
| Grant receivables | 754,511 | 1,004,455 |
| Other receivables | 110,207 | 90,031 |
| Investments | 33,887,334 | 24,911,867 |
| Inventory | 2,061,934 | 2,137,416 |
| Prepaid expenses and other current assets | 66,225 | 78,034 |
| Total current assets | 40,448,165 | 37,933,676 |
| Property, equipment and improvements, net | 13,761,678 | 13,997,698 |
| Total assets | \$ 54,209,843 | \$ 51,931,374 |
| Liabilities and net assets | | |
| Current liabilities | | |
| Accounts payable | \$ 613,995 | \$ 621,049 |
| Accrued compensation | 366,625 | 529,434 |
| Accrued legal contingency | 1,825,000 | 575,000 |
| Other current liabilities | 111,237 | 110,542 |
| Total liabilities | 2,916,857 | 1,836,025 |
| Net assets | | |
| Without donor restrictions | | |
| Undesignated | 37,796,981 | 45,048,903 |
| Board-designated | 13,374,100 | 4,967,500 |
| Total without donor restrictions | 51,171,081 | 50,016,403 |
| With donor restrictions | 121,905 | 78,946 |
| Total net assets | 51,292,986 | 50,095,349 |
| Total liabilities and net assets | \$ 54,209,843 | \$ 51,931,374 |

See accompanying notes.

**Redwood Empire Food Bank
Statement of Activities**

Year Ended June 30, 2024

| | Without donor restrictions | With donor restrictions | Total |
|---|---------------------------------------|------------------------------------|----------------------|
| Revenues, gains, and other support | | | |
| Donated food | \$ 41,854,316 | \$ - | \$ 41,854,316 |
| Contributions | 12,331,363 | 1,160,216 | 13,491,579 |
| Other grant revenue | 2,530,335 | - | 2,530,335 |
| Investment income, net | 2,406,685 | - | 2,406,685 |
| Federal grant revenue | 1,806,029 | - | 1,806,029 |
| Special event revenue, net of \$103,242 in expense | 631,618 | - | 631,618 |
| Sale of food and nonfood grocery items | 597,990 | - | 597,990 |
| Shared maintenance fees | 531,838 | - | 531,838 |
| Gain on disposal of equipment | 200 | - | 200 |
| Total revenues, gains, and other support | 62,690,374 | 1,160,216 | 63,850,590 |
| Reclassification, net assets released from restrictions | 1,117,257 | (1,117,257) | - |
| Expenses | | | |
| Program | 58,433,484 | - | 58,433,484 |
| Fundraising | 1,516,622 | - | 1,516,622 |
| Management and general | 2,702,847 | - | 2,702,847 |
| Total expenses | 62,652,953 | - | 62,652,953 |
| Change in net assets | 1,154,678 | 42,959 | 1,197,637 |
| Net assets at beginning of year | 50,016,403 | 78,946 | 50,095,349 |
| Net assets at end of year | \$ 51,171,081 | \$ 121,905 | \$ 51,292,986 |

See accompanying notes.

**Redwood Empire Food Bank
Statement of Activities**

Year Ended June 30, 2023

| | Without donor restriction | With donor restriction | Total |
|---|--------------------------------------|-----------------------------------|----------------------|
| Revenues, gains, and other support | | | |
| Donated food | \$ 35,856,535 | \$ - | \$ 35,856,535 |
| Contributions | 11,075,786 | 1,025,953 | 12,101,739 |
| Other grant revenue | 3,724,916 | - | 3,724,916 |
| Federal grant revenue | 2,226,302 | - | 2,226,302 |
| Employee Retention Credit, net | 1,242,200 | - | 1,242,200 |
| Investment income, net | 1,327,153 | - | 1,327,153 |
| Sale of food and nonfood grocery items | 662,587 | - | 662,587 |
| Special event revenue, net of \$106,840 in expense | 628,474 | - | 628,474 |
| Shared maintenance fees | 512,554 | - | 512,554 |
| Total revenues, gains, and other support | 57,256,507 | 1,025,953 | 58,282,460 |
| Reclassification, net assets released from restrictions | 1,057,132 | (1,057,132) | - |
| Expenses | | | |
| Program | 53,317,563 | - | 53,317,563 |
| Fundraising | 1,666,085 | - | 1,666,085 |
| Management and general | 1,352,266 | - | 1,352,266 |
| Total expenses | 56,335,914 | - | 56,335,914 |
| Change in net assets | 1,977,725 | (31,179) | 1,946,546 |
| Net assets at beginning of year | 48,038,678 | 110,125 | 48,148,803 |
| Net assets at end of year | \$ 50,016,403 | \$ 78,946 | \$ 50,095,349 |

See accompanying notes.

**Redwood Empire Food Bank
Statement of Functional Expenses**

Year Ended June 30, 2024

| | Programs | | | | | Total Program Services | Fundraising | Management and General | Total |
|-------------------------------------|--------------------------|--------------------|-----------------------------------|---------------------------|---------------------|------------------------------|--------------|------------------------------|---------------|
| | Partner Organizations | Senior Security | Neighborhood Hunger Network | Every Child, Every Day | Food Connections | | | | |
| Value of donated food distributed | \$ 14,641,371 | \$ 8,168,410 | \$ 15,207,908 | \$ 3,809,365 | \$ - | \$ 41,827,054 | \$ - | \$ - | \$ 41,827,054 |
| Salaries, wages, and benefits | 1,254,159 | 1,349,973 | 2,561,048 | 695,935 | 309,851 | 6,170,966 | 1,047,490 | 1,088,168 | 8,306,624 |
| Value of purchased food distributed | 2,531,100 | 1,156,096 | 2,878,017 | 1,054,890 | - | 7,620,103 | - | - | 7,620,103 |
| Legal contingency | - | - | - | - | - | - | - | 1,250,000 | 1,250,000 |
| Depreciation | 258,639 | 226,417 | 412,494 | 100,379 | 22,506.00 | 1,020,435 | 61,615 | 60,752 | 1,142,802 |
| Food distribution expense | 262,581 | 236,621 | 375,678 | 86,797 | 35 | 961,712 | - | - | 961,712 |
| Materials, services, and supplies | 55,399 | 64,661 | 112,603 | 31,078 | 31,382 | 295,123 | 378,574 | 97,291 | 770,988 |
| Occupancy expense | 96,291 | 79,169 | 153,336 | 38,027 | 9,234 | 376,057 | 13,600 | 37,003 | 426,660 |
| Insurance | 32,460 | 30,962 | 55,954 | 14,883 | 4,472 | 138,731 | 13,262 | 14,494 | 166,487 |
| Professional fees | - | - | - | - | - | - | - | 152,158 | 152,158 |
| Meetings and conferences | 3,655 | 3,187 | 7,679 | 1,657 | 7,125 | 23,303 | 2,081 | 2,981 | 28,365 |
| | \$ 19,135,655 | \$ 11,315,496 | \$ 21,764,717 | \$ 5,833,011 | \$ 384,605 | \$ 58,433,484 | \$ 1,516,622 | \$ 2,702,847 | \$ 62,652,953 |

See accompanying notes.

Redwood Empire Food Bank
Statement of Functional Expenses

Year Ended June 30, 2023

| | Programs | | | | | Total Program Services | Fundraising | Management and General | Total |
|-------------------------------------|--------------------------|--------------------|-----------------------------------|---------------------------|---------------------|------------------------------|--------------|------------------------------|---------------|
| | Partner Organizations | Senior Security | Neighborhood Hunger Network | Every Child, Every Day | Food Connections | | | | |
| Value of donated food distributed | \$ 13,265,282 | \$ 3,453,948 | \$ 16,060,271 | \$ 3,468,505 | \$ 175 | \$ 36,248,181 | \$ - | \$ - | \$ 36,248,181 |
| Value of purchased food distributed | 2,312,915 | 955,538 | 3,985,902 | 1,193,028 | - | 8,447,383 | - | - | 8,447,383 |
| Salaries, wages, and benefits | 1,341,630 | 633,303 | 2,893,720 | 675,074 | 301,727 | 5,845,454 | 1,073,583 | 1,111,319 | 8,030,356 |
| Food distribution expense | 338,509 | 131,222 | 505,805 | 104,097 | 1,117 | 1,080,750 | - | 831 | 1,081,581 |
| Depreciation | 214,685 | 92,838 | 375,654 | 81,319 | 24,697 | 789,193 | 65,166 | 58,026 | 912,385 |
| Materials, services, and supplies | 46,837 | 35,200 | 137,578 | 31,664 | 34,459 | 285,738 | 473,295 | 49,822 | 808,855 |
| Occupancy expense | 125,181 | 41,935 | 204,980 | 42,658 | 9,758 | 424,512 | 15,332 | 18,390 | 458,234 |
| Insurance | 30,463 | 11,955 | 57,266 | 12,966 | 4,299 | 116,949 | 12,905 | 13,216 | 143,070 |
| Legal contingency | 17,271 | 8,153 | 37,252 | 8,690 | 3,884 | 75,250 | 19,750 | 20,000 | 115,000 |
| Professional fees | - | - | - | - | - | - | - | 79,569 | 79,569 |
| Meetings and conferences | 454 | 1,624 | 817 | 177 | 1,081 | 4,153 | 6,054 | 1,093 | 11,300 |
| | \$ 17,693,227 | \$ 5,365,716 | \$ 24,259,245 | \$ 5,618,178 | \$ 381,197 | \$ 53,317,563 | \$ 1,666,085 | \$ 1,352,266 | \$ 56,335,914 |

See accompanying notes.

Redwood Empire Food Bank
Statements of Cash Flows

| Year Ended June 30, | 2024 | 2023 |
|---|---|---------------------|
| | Increase (decrease) in cash and cash equivalents | |
| Cash flows from operating activities | | |
| Change in net assets | \$ 1,197,637 | \$ 1,946,546 |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| Depreciation | 1,142,802 | 912,385 |
| In-kind contributions of donated food | (41,854,316) | (35,856,535) |
| Donated food distributed | 41,827,054 | 36,248,181 |
| Gain on sale of equipment | (200) | - |
| Net realized and unrealized gains on investments | (1,253,586) | (589,659) |
| (Increase) decrease in operating assets: | | |
| Grant receivables | 249,944 | 160,203 |
| Other receivables | (20,176) | (21,962) |
| Inventory | 102,744 | (52,091) |
| Prepaid expenses and other current assets | 11,809 | (3,730) |
| Increase (decrease) in operating liabilities: | | |
| Accounts payable | (7,054) | 125,253 |
| Accrued compensation | (162,809) | 88,282 |
| Accrued legal contingency | 1,250,000 | 115,000 |
| Other current liabilities | 695 | 101,536 |
| Net cash provided by operating activities | 2,484,544 | 3,173,409 |
| Cash flows from investing activities | | |
| Purchase of property, equipment and improvements | (906,782) | (1,656,450) |
| Proceeds from sale of equipment | 200 | - |
| Net purchases of investments | (7,721,881) | (2,470,864) |
| Net cash used in investing activities | (8,628,463) | (4,127,314) |
| Net decrease in cash and cash equivalents | (6,143,919) | (953,905) |
| Cash and cash equivalents at beginning of year | 9,711,873 | 10,665,778 |
| Cash and cash equivalents at end of year | \$ 3,567,954 | \$ 9,711,873 |

See accompanying notes.

Note A. Nature of Organization

Since 1987, Redwood Empire Food Bank (“REFB”), a California nonprofit public benefit corporation, has provided food and nourishment to those facing hunger—serving more than 142,000 children, families, and seniors in Sonoma, Lake, Mendocino, Humboldt, and Del Norte Counties. With over 300 direct service distributions and 150 partnerships with local human service organizations, all residents facing food insecurity have regular access to weekly and monthly food distribution sites across the five counties. REFB is both publicly and privately funded, having program contracts with federal, state, and local agencies that include the California Department of Social Services (“CDSS”) and California Department of Education (“CDE”), as well as individual contributors.

REFB’s major program services are as follows:

Partner Organizations – REFB’s approximately 150 Partner Organizations are independent nonprofits that provide additional community support through their hunger relief efforts. Their primary food source is REFB, and they operate throughout the five-county service region.

Senior Security (SS) – SS offers multiple opportunities for clients aged 60 and older access to the nutrition they need to lead healthy, independent lives. Approximately 16,000 seniors per month are served through this initiative.

Neighborhood Hunger Network (NHN) – NHN includes multiple programs providing staple groceries and fresh produce to anyone in need. REFB serves approximately 35,000 individuals per month through this initiative.

Every Child, Every Day (ECED) – The ECED initiative includes multiple programs specifically aimed at ending childhood hunger by filling gaps in school-based nutrition assistance. In addition to staple groceries and fresh produce, some sites offer children prepared meals. REFB serves approximately 15,000 individuals per month through this initiative.

Food Connections (FC) – The FC Resource Center offers regular assistance to anyone interested in applying to the federal Supplemental Nutrition Assistance Program (known as CalFresh in California). Additional information regarding immediate food assistance and ongoing access to resources is also provided.

Note B. Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

Note B. Significant Accounting Policies (continued)

Cash and Cash Equivalents

Cash and cash equivalents include cash in banks and money market accounts. REFB considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents, except when a restriction is imposed that limits the investment's use to long-term.

Grants and Other Receivables

Grants and other receivables represent funds due from affiliated agencies for shared maintenance costs, food purchase costs, and from governments for contracted food distribution services. A receivable is considered to be past due if any portion of the receivable balance is outstanding for more than 90 days. Interest is not charged on past-due receivable balances. REFB uses the allowance method to reserve for uncollectible accounts. Management periodically evaluates the allowance. As of June 30, 2024 and 2023, management determined that no allowance was necessary.

Investments

Investments are comprised of negotiable certificates of deposit, exchange-traded funds, mutual funds, fixed-income securities, municipal bonds and other government securities. REFB initially records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statements of financial position.

Investment income (loss) consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses. Securities transactions are recorded on a trade-date basis, with realized gains and losses on securities transactions determined on a specific identification basis and interest income recognized under the accrual basis. Dividend income is recognized on the ex-dividend date. Investment income (loss) is recognized as an increase or decrease in net assets without donor restriction unless a donor or the law restricts their use.

Inventory

Inventory consists of food and nonfood grocery items, both donated and purchased. Purchased food products are stated at the lower of cost (first-in, first-out method) or net realizable value. Government commodities are carried in inventory at a cost figure provided by government agencies and the value of donated food is determined according to a composite per-pound rate determined by a cost study performed by Feeding America, the nation's largest nongovernmental hunger-relief program. Donated food that was received during the years ended June 30, 2024 and 2023, was valued at \$1.57 and \$1.53 per pound, respectively. Management has determined an allowance for obsolete inventory would not be material to the financial statements.

Note B. Significant Accounting Policies (continued)

Property, Equipment and Improvements

Property, equipment and improvements are stated at cost. Depreciation is computed on the straight-line method over useful lives ranging from three to 40 years. Donated property is recorded at the estimated fair value at the date of receipt. Such donations are reported as without donor restriction unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as donor restricted.

Revenue Recognition and Contributions

Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in net assets without donor restriction unless use of the contributed asset is specifically restricted by the donor. REFB reports gifts 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 restriction are reclassified to net assets without donor restriction and reported in the statements of activities as net assets released from restriction.

Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due, and therefore are reported as net assets with donor restrictions until the payment is due unless the contribution is clearly intended to support activities of the current year or is received with permanent donor restrictions. Conditional promises are not recognized until all conditions on which they depend are substantially met.

Partnering with other hunger-relief organizations throughout the region is essential in fortifying REFB's food safety net. REFB's 150 partners help to create a vast network of pantries, dining rooms, shelters, group homes, and childcare facilities and are located in most cities, towns and unincorporated areas throughout REFB's service area. Partners in Sonoma, Lake, Mendocino, Humboldt, and Del Norte counties acquire food from REFB in order to support the partner programs, and together they work to support neighbors in need. Partners purchase items at cost plus markup and acquire donated items that may include a shared maintenance fee to help defray a portion of operating expenses. Revenue from purchased food sales and the shared maintenance fee is recognized at the time of the transfer of food.

REFB has concluded that revenue from federal and state contracts represents conditional contributions, as defined by Accounting Standards Update ("ASU") 2018-08. As such, revenue on these contracts is generally recognized as contract-related expenditures are made. Contract-related expenditures are considered the best available measure of performance under the terms of the contract.

REFB is a beneficiary under several donors' wills. Contributions from bequests are recognized as contributions when the underlying assets are received.

Note B. Significant Accounting Policies (continued)

Special Event Revenue

Special event revenue is recognized when the event occurs and includes both an exchange and a contribution component. The portion of the gross proceeds paid by the attendee, representing payment for the direct cost of the benefits received by the attendee at the event, is the exchange component. Unless a verifiable objective means exists to demonstrate otherwise, the fair value of meals and entertainment provided at events is measured at the actual cost to REFB. The contribution component is the excess of the gross proceeds over the fair value of the direct donor benefit. Special event revenue is reported in the statements of activities net of direct costs.

Contributed Nonfinancial Assets

Contributed nonfinancial assets are reported as contributions without donor restrictions unless explicit donor stipulations specify how the donated assets must be used or disposed of. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as contributions with donor restrictions. Absent explicit donor stipulations about how those long-lived assets must be maintained, REFB reports expirations of donor restrictions as net assets without donor restrictions when the donated assets are received or when acquired or constructed assets, funded by donor contributions, are placed into service. Fair value is determined as of the date of the donation.

Donated Services

Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation are recorded at their fair values in the year received. Many individuals volunteer their time and perform a variety of tasks that assist REFB in support of its programs and fundraising activities; however, these donated services are not reflected in the financial statements since the services do not require specialized skills. REFB received approximately 153,000 and 125,000 volunteer hours during the years ended June 30, 2024 and 2023, respectively.

Functional Expense Allocation

REFB allocates operational costs between program, management and general, and fundraising by utilizing a cost allocation policy that is updated and reviewed annually. REFB applies several methods for allocating costs. Expenses that can be identified with a program are charged directly to that program as direct costs. Costs common to multiple functions have been allocated among the various functions benefited on the basis of periodic time and effort. Management and general expenses include those costs that are not directly identifiable with a program, but which provide for the overall support and direction of REFB. These costs are allocated to the functions using a base that results in an equitable distribution. The allocation is reflected in the statements of functional expenses.

Note B. Significant Accounting Policies (continued)

Net Assets

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

Without donor restriction – Net assets that are not subject to donor-imposed restrictions. These also may be designated for specific purposes by action of the Board of Directors.

With donor restriction – Net assets subject to donor-imposed stipulations that may or will be met by actions of REFB to meet the stipulations or that become unrestricted at the date specified by the donor or net assets subject to donor-imposed stipulations that are maintained permanently by REFB. The income from these assets is available for either general operations or specific programs as specified by the donor.

Net assets released from restriction – Net assets with donor restriction are released to net assets without donor restriction when the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed.

Income Taxes

REFB is a not-for-profit organization and is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. However, REFB is subject to income taxes on any net income that is derived from a trade or business, regularly carried on, and not in furtherance of the purposes for which it was granted exemption, commonly referred to as unrelated business income. No income tax provision has been recorded for the years ended June 30, 2024 and 2023, as management determined that REFB had no unrelated business income.

REFB is subject to "Accounting for Uncertainty in Income Taxes" under Accounting Standards Codification ("ASC") 740, *Income Taxes*. ASC 740 requires the evaluation of tax positions taken or expected to be taken in REFB's tax returns and does not allow recognition of tax positions that do not meet a "more-likely-than-not" threshold of being sustained by the applicable tax authority. REFB does not believe it has taken any tax positions that would not meet this threshold. REFB's policy is to reflect interest and penalties related to uncertain tax positions as part of income tax expense, when and if they become applicable. REFB's federal and state income tax returns are subject to possible examination by the taxing authorities until the expiration of the related statutes of limitations on those tax returns. In general, federal income tax returns have a three-year statute of limitations, and state income tax returns have a four-year statute of limitations.

Years Ended June 30, 2024 and 2023

Note B. Significant Accounting Policies (continued)

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions based on management's knowledge and experience. Those estimates affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of revenue, support, and expenses. The use of management's estimates primarily relates to the value of non-purchased food, the collectability of accounts receivable, depreciable lives of property, equipment and improvements, and the allocation of expenses by function. Actual results could differ from those estimates.

Reclassification of Prior Year Amounts

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on prior year net assets.

Note C. Grant Receivables

Grant receivables represent reimbursements due from the following sources for program costs incurred:

| As of June 30, | 2024 | 2023 |
|--|-------------------|---------------------|
| Grantor / Pass-Through Entity | | |
| State of California | | |
| California Department of Social Services | \$ 434,366 | \$ 652,272 |
| U.S. Department of Agriculture | | |
| California Department of Social Services | 280,670 | 233,084 |
| California Department of Education | 39,475 | 119,099 |
| | \$ 754,511 | \$ 1,004,455 |

Note D. Investments

Investments stated at fair value consist of the following:

| June 30, | 2024 | 2023 |
|------------------------------------|----------------------|----------------------|
| Negotiable certificates of deposit | \$ 2,379,645 | \$ 3,912,109 |
| Government securities | 10,704,214 | 8,289,068 |
| Mutual funds | 4,241,561 | 3,736,924 |
| Municipal bonds | 10,176,238 | 2,957,787 |
| Exchange-traded funds | 5,325,699 | 4,904,207 |
| Fixed-income securities | 1,059,977 | 1,111,772 |
| | \$ 33,887,334 | \$ 24,911,867 |

Years Ended June 30, 2024 and 2023

Note D. Investments (continued)

Investment returns as reflected in the statements of activities include the following:

| Years ended June 30, | 2024 | 2023 |
|------------------------------------|--------------|--------------|
| Interest and dividends | \$ 1,153,099 | \$ 737,494 |
| Realized and unrealized gains, net | 1,253,586 | 589,659 |
| Investment income, net | \$ 2,406,685 | \$ 1,327,153 |

Investment securities are exposed to various risks, such as interest rate, market rate and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in risk in the near term would materially affect REFB's investment balance reported in the statements of financial position.

Note E. Inventory

Inventory consists of the following:

| June 30, | 2024 | 2023 |
|--------------------------------------|--------------|--------------|
| Government commodities | \$ 956,937 | \$ 1,041,847 |
| Donated food and other grocery items | 572,419 | 410,890 |
| Purchased food | 532,578 | 684,679 |
| | \$ 2,061,934 | \$ 2,137,416 |

Note F. Property, Equipment and Improvements

Property, equipment and improvements consist of the following:

| June 30, | 2024 | 2023 |
|----------------------------|---------------|---------------|
| Land | \$ 1,670,000 | \$ 1,670,000 |
| Buildings and improvements | 11,140,790 | 10,889,664 |
| Equipment and fixtures | 3,361,132 | 3,246,414 |
| Motor vehicles | 4,063,769 | 3,550,432 |
| Construction in progress | 28,187 | 28,187 |
| | 20,263,878 | 19,384,697 |
| Accumulated depreciation | (6,502,200) | (5,386,999) |
| | \$ 13,761,678 | \$ 13,997,698 |

Note G. Fair Value Measurements

The framework for measuring fair value provides 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). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the entity has the ability to access.

Level 2 Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

REFB invests in mutual funds, exchange-traded funds, and fixed income securities for which fair value is determined based upon quoted prices for identical instruments in active markets. Investments in government securities are valued using independent pricing services for those U.S. Treasury and federal agency securities to include benchmark yields, reported trades, broker/dealer quotes, issuer spreads, benchmark securities, bids, offers, and reference data including market research publications and are reported as a Level 2 measurement. Municipal bonds are valued by a third party using a discounted cash flow model to include coupon, yield, and expected maturity as key inputs and are reported as a Level 2 measurement. Negotiable certificates of deposit are valued at amortized cost, which approximate fair value and are reported as a Level 2 measurement.

The preceding methods described may produce fair value calculations that may not be indicative of net realizable value or reflective of future fair values. There have been no changes in the methodologies used as of June 30, 2024 and 2023.

Years Ended June 30, 2024 and 2023

Note G. Fair Value Measurements (continued)

The following table sets forth by level within the fair value hierarchy, REFB's assets measured at fair value as of June 30, 2024:

| | Level 1 | Level 2 | Level 3 | Total |
|------------------------------------|---------------------|---------------------|-------------|---------------------|
| Investments at fair value | | | | |
| Negotiable certificates of deposit | \$ - | \$ 2,379,645 | \$ - | \$ 2,379,645 |
| Government securities | - | 10,704,214 | - | 10,704,214 |
| Mutual funds | 4,241,561 | - | - | 4,241,561 |
| Municipal bonds | - | 10,176,238 | - | 10,176,238 |
| Exchange-traded funds | 5,325,699 | - | - | 5,325,699 |
| Fixed-income securities | 1,059,977 | - | - | 1,059,977 |
| Investments at fair value | \$10,627,237 | \$23,260,097 | \$ - | \$33,887,334 |

The following table sets forth by level within the fair value hierarchy, REFB's assets measured at fair value as of June 30, 2023:

| | Level 1 | Level 2 | Level 3 | Total |
|------------------------------------|---------------------|---------------------|-------------|---------------------|
| Investments at fair value | | | | |
| Negotiable certificates of deposit | \$ - | \$ 3,912,109 | \$ - | \$ 3,912,109 |
| Government securities | - | 8,289,068 | - | 8,289,068 |
| Mutual funds | 3,736,924 | - | - | 3,736,924 |
| Municipal bonds | - | 2,957,787 | - | 2,957,787 |
| Exchange-traded funds | 4,904,207 | - | - | 4,904,207 |
| Fixed-income securities | 1,111,772 | - | - | 1,111,772 |
| Investments at fair value | \$ 9,752,903 | \$15,158,964 | \$ - | \$24,911,867 |

The asset or liability's 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. During the years ended June 30, 2024 and 2023, there were no changes to REFB's valuation techniques that had, or are expected to have, a material impact on the financial statements.

Note H. Line of Credit

REFB has a line of credit with a commercial bank allowing for borrowings up to \$5,000,000. The outstanding borrowings bear interest at a rate of 2.50% plus one-month SOFR (7.95% as of June 30, 2024). The line has no expiration date. The line is secured by investments of REFB. No amounts are outstanding under the line of credit as of June 30, 2024 and 2023.

Years Ended June 30, 2024 and 2023

Note I. Net Assets

Net assets with donor restriction represent amounts received or committed with donor restrictions, which have not yet been expended for their designated purpose (purpose-restricted) or amounts for general use in future periods (time restricted). Net assets consist of the following:

| June 30, | 2024 | 2023 |
|---|---------------|---------------|
| With donor restrictions: | | |
| Purpose restricted for: | | |
| Specific programs | \$ 16,040 | \$ 52,531 |
| Specific purchases | 105,865 | 26,415 |
| Total net assets with donor restrictions | 121,905 | 78,946 |
| Without donor restrictions: | | |
| Board-designated | 13,374,100 | 4,967,500 |
| Undesignated | 37,796,981 | 45,048,903 |
| Total net assets without donor restrictions | 51,171,081 | 50,016,403 |
| Net assets | \$ 51,292,986 | \$ 50,095,349 |

Net assets were released from donor restriction by incurring expenses that satisfy the restricted purpose, or by occurrence of the passage of time or other events specified by the donor, as follows for the years ended June 30, 2024 and 2023:

| Years ended June 30, | 2024 | 2023 |
|--|--------------|--------------|
| Satisfaction of time restrictions | \$ - | \$ 100,000 |
| Satisfaction of time and location restrictions | 100,000 | - |
| Satisfaction of purpose restrictions: | | |
| Specific programs | 408,645 | 588,584 |
| Specific purchases | 430,186 | 160,618 |
| Specific locations | 178,426 | 207,930 |
| Total net assets released from restrictions | \$ 1,117,257 | \$ 1,057,132 |

Note J. Endowment Fund and Net Asset Classification

REFB has an established endowment fund to allow for donor-restricted endowment funds and funds designated as endowment (quasi-endowment) by the Board of Directors. REFB's Board of Directors has interpreted the State Uniform Prudent Management of Institutional Funds Act as allowing REFB to appropriate for expenditure or accumulate as much of the endowment fund as REFB determines is prudent for the uses, benefits, purposes, and durations for which the endowment is established, subject to the intent of the donor as expressed in the gift instrument. Net assets associated with endowment funds, including funds designated to function as endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions. As of June 30, 2024 and 2023, the endowment consists of \$13,374,100 and \$4,967,500 of Board-designated endowment funds, respectively.

REFB has adopted investment and spending policies that attempt to preserve the endowment's assets. Under these policies, assets are expected to earn an average rate of return in excess of the rate of inflation, as measured by the Consumer Price Index. Actual returns in any given year may vary from this amount.

To achieve its long-term rate of return objectives, REFB relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized gains) and current yield (interest and dividends). REFB targets a diversified asset allocation that includes fixed income and U.S. equity investments as well as cash equivalents to achieve its long-term objectives within prudent risk constraints.

The fair value of assets associated with individual donor-restricted investments may fall below the value of the initial and subsequent donor gift amounts (deficit). When donor endowment deficits exist, they are classified as a reduction of net assets with donor restriction. As of June 30, 2024 and 2023, the endowment does not include any donor-restricted funds.

Note K. Employee Retention Credit

Under the provisions of the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act") signed into law on March 27, 2020 and the subsequent extension of the CARES Act, REFB was eligible for a refundable employee retention credit subject to certain criteria. REFB filed for and received a \$1.35 million employee retention credit during the fiscal year ended June 30, 2023, for costs incurred between April 2020 through June 2021. The employee retention credit is shown net of costs in the amount of \$108,000, related to the application process, on the statement of activities.

Note L. Retirement Plan

REFB maintained a Simple IRA deferred compensation retirement plan. Effective January 1, 2022, the Simple IRA converted to a 403(b)-retirement plan, that requires matching contributions up to 5% of a participant's eligible compensation. The plan is available to eligible employees upon having completed one month of service. Matching contributions amounted to \$268,200 and \$249,969 for the years ended June 30, 2024 and 2023, respectively

Note M. Liquidity

REFB operates with a balanced budget and anticipates covering its general expenditures with existing working capital and by maintaining and expanding existing programs and relationships with funders who have provided donations without restrictions and are willing to provide multi-year grants. 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, comprise the following:

| June 30, | 2024 | 2023 |
|---|---------------|---------------|
| Cash and cash equivalents | \$ 3,567,954 | \$ 9,711,873 |
| Grants and other receivables | 864,718 | 1,094,486 |
| Investments | 33,887,334 | 24,911,867 |
| | 38,320,006 | 35,718,226 |
| Less: funds unavailable for general expenditure within one year due to donor imposed purpose restrictions | (121,905) | (78,946) |
| Funds available to meet expenditures within one year | \$ 38,198,101 | \$ 35,639,280 |
| Less funds unavailable to management without Board's approval | 13,374,100 | 4,967,500 |
| Funds available to management to meet expenditures within one year | \$ 24,824,001 | \$ 30,671,780 |

Note N. Risks and Uncertainties

Market risk

Market risk arises primarily from changes in the market value of financial instruments. Theoretically, REFB's exposure is equal to the value of the securities purchased. Exposure to market risk is influenced by a number of factors, including the relationship between financial instruments, and the volatility and liquidity in the markets in which the financial instruments are traded. REFB attempts to control its exposure to market risk through various analytical monitoring techniques.

Government Assistance

REFB receives significant assistance from numerous government agencies in the form of contracts and grants. Any interruption of these funding sources could result in a significant impact on REFB's operations. Expenditures of these funds require compliance with the agreements and are subject to audit. Any disallowed expenditures resulting from such audits become a liability of REFB. In the opinion of management, the results of such audits, if any, will not have a material effect on the financial position of REFB as of June 30, 2024 and 2023.

Note N. Risks and Uncertainties (continued)

Deposit Risk

REFB maintains its cash in demand deposits with commercial banks and money market accounts with financial institutions which, at times, exceed federally insured limits. Accounts with commercial banks and financial institutions are insured by the Federal Deposit Insurance Corporation (“FDIC”) up to \$250,000. The uninsured portions of cash and money market accounts are backed solely by the assets of the underlying institution. As such, the failure of an underlying institution could result in financial loss to REFB. However, REFB has not experienced any such losses in the past and does not believe it is exposed to any significant financial risk on these cash balances. REFB had approximately \$2.6 million and \$8.3 million on deposit in excess of the FDIC insured amount as of June 30, 2024 and 2023, respectively.

Litigation

As of June 30, 2023, REFB was a defendant in a legal matter and accrued \$575,000 in accrued legal contingency and recorded \$115,000 in legal contingency expense in connection with the matter. During the year ended June 30, 2024, REFB became a defendant in another legal matter and accrued \$1.25 million and recorded \$1.25 million in legal contingency expense in regard to this matter for a total accrual in the amount of \$1.83 million as of June 30, 2024. Management believes this amount will cover any potential losses.

Note O. Contributed Nonfinancial Assets

REFB receives donations of food for distribution from the U.S Department of Agriculture through the Commodity Supplemental Food Program (CSFP) and the Emergency Food Assistance Program (EFAP) and others. Contributed nonfinancial assets-food donations are utilized in all REFB’s programs. Direct service programs include ECED, SS, NHN, and FC. Contributed nonfinancial assets-food donations recognized in the statements of activities consists of the following for the years ended June 30:

| | 2024 | 2023 | Program | Donor restrictions | Valuation techniques and inputs |
|--------|----------------------|----------------------|----------------------------|------------------------|---|
| CSFP | \$ 2,595,549 | \$ 2,944,590 | Direct service programs | Program eligibility | Value given by USDA at time of order |
| EFAP | 5,149,866 | 3,281,832 | Direct service programs | Program eligibility | Value given by USDA at time of order |
| Others | 34,108,901 | 29,630,113 | All programs | Program eligibility | Valued per pound provided by Feeding America |
| | <u>\$ 41,854,316</u> | <u>\$ 35,856,535</u> | | | |

Years Ended June 30, 2024 and 2023

Note P. Nutrition Program

REFB has agreements with the CDSS and CDE under the Child and Adult Care Food Program and Summer Food Service Program for Children, respectively, as reported in the Schedule of Expenditures of Federal and State Awards. However, no nutrition audit report schedules are included in the audit because (1) the audit disclosed no overpayments, underpayments, or program findings, (2) REFB did not request reimbursement of audit costs, and (3) the audit is not a program-specific nutrition audit.

Note Q. Subsequent Events

REFB evaluated subsequent events through November 26, 2024, the date which the financial statements were available to be issued.

Supplementary Information

Redwood Empire Food Bank
Schedule of Expenditures of Federal and State Awards

Year Ended June 30, 2024

| Grantor / Pass-Through Grantor/ Program or Cluster Title | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Provided to Subrecipients | Total Federal Expenditures |
|---|--|---|--|---|
| Federal Awards | | | | |
| U.S. Department of Agriculture | | | | |
| Food Distribution Cluster | | | | |
| Passed through California Department of Social Services | | | | |
| Commodity Supplemental Food Program - Administration | 10.565 | MOU-20-6007 | \$ 93,120 | \$ 648,308 |
| Commodity Supplemental Food Program - Food Commodities | 10.565 | MOU-20-6007 | 548,507 | 2,595,549 |
| Subtotal Commodity Supplemental Food Program | | | 641,627 | 3,243,857 |
| Passed through California Department of Social Services | | | | |
| Emergency Food Assistance Program - Administrative Costs | 10.568 | MOU-22-00146 | - | 214,400 |
| Emergency Food Assistance Program - Administrative Costs | 10.568 | MOU-15-00146 | - | 369,609 |
| Emergency Food Assistance Program - Food Commodities | 10.569 | MOU-22-00146 | - | 5,149,866 |
| Subtotal Emergency Food Assistance Program | | | - | 5,733,875 |
| Total Food Distribution Cluster | | | 641,627 | 8,977,732 |
| Child Nutrition Cluster | | | | |
| Passed through California Department of Education | | | | |
| Summer Food Service Program for Children | 10.559 | 04087 SFSP-49 | - | 40,337 |
| Total Child Nutrition Cluster | | | - | 40,337 |
| Passed through California Department of Social Services | | | | |
| Child and Adult Care Food Program | 10.558 | 04087-CACFP-49-NP-SOIC | - | 328,572 |
| Passed through California Department of Social Services | | | | |
| The Emergency Food Assistance Program Commodity Credit Corporation Eligible Recipient Funds | 10.187 | MOU-22-00146 | - | 48,470 |
| Passed through California Association of Food Banks | | | | |
| Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local Governments | 10.182 | 23-0715-000-SG | - | 6,246 |
| SNAP Cluster | | | | |
| Passed through Sonoma County Human Services Department | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | EA-REFB-CALF-2024 | - | 100,000 |
| Total SNAP Cluster | | | - | 100,000 |
| Total U.S. Department of Agriculture | | | 641,627 | 9,501,357 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

Redwood Empire Food Bank
Schedule of Expenditures of Federal and State Awards (continued)

Year Ended June 30, 2024

| Federal Grantor / Pass-Through Grantor/ Program or Cluster Title | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Provided to Subrecipients | Total Federal Expenditures |
|---|--|---|--|---|
| Subtotal from previous page | | | 641,627 | 9,501,357 |
| <u>U.S. Department of Homeland Security</u> | | | | |
| Passed through Lake County Human Services Department | | | | |
| Emergency Food and Shelter National Board Program | 97.024 | 069000-051 | - | 13,587 |
| Passed through Mendocino County Human Services Department | | | | |
| Emergency Food and Shelter National Board Program | 97.024 | 076800-030 | - | 12,500 |
| Passed through Sonoma County Human Services Department | | | | |
| Emergency Food and Shelter National Board Program | 97.024 | 090800-005 | - | 24,000 |
| Total U.S. Department of Homeland Security | | | - | 50,087 |
| Total expenditures of federal awards | | | 641,627 | 9,551,444 |
| State Awards | | | | |
| <u>State of California</u> | | | | |
| California Department of Social Services | | | | |
| Diaper Bank Program | N/A | MOU-15-00146 | - | 1,159,866 |
| Food Bank Capacity Grant | N/A | SGRT-22-0043 | - | 710,564 |
| CalFood | N/A | MOU-22-00146 | - | 617,264 |
| Emergency Food for Families Fund | N/A | MOU-22-00146 | - | 1,531 |
| Total State of California | | | - | 2,489,225 |
| Total expenditures of state awards | | | - | 2,489,225 |
| Total expenditures of federal and state awards | | | \$ 641,627 | \$ 12,040,669 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

Note A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal and State Awards (the “Schedule”) includes award activity of Redwood Empire Food Bank (“REFB”) under programs of the federal and state government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”), and with the California Department of Social Services (“CDSS”) and California Department of Education (“CDE”) issued *Audit Guides*. Because the Schedule presents only a selected portion of the operations of REFB, it is not intended to and does not present the financial position, changes in net assets, or cash flows of REFB.

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 the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C. Food Distribution

The amounts reported for the Food Commodities programs represent the dollar value of the U.S. Department of Agriculture (“USDA”) food commodities distributed to REFB during the year. The USDA and other distributors provide the current value of the commodities to compute the amounts reported.

Note D. Indirect Cost Rate

REFB did not elect to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Compliance



**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***

Independent Auditor's Report

To the Board of Directors
Redwood Empire Food Bank

We have audited, 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, the financial statements of Redwood Empire Food Bank (“REFB”), which comprise the statement of financial position as of June 30, 2024, the related statements of activities, functional expenses, and cash flows for the year then ended, and the notes to the financials statements, and have issued our report thereon dated November 26, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered REFB’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 REFB’s internal control. Accordingly, we do not express an opinion on the effectiveness of REFB’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 REFB’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.

**Report on Internal Control Over Financial Reporting and
on Compliance and Other Matters Based on an Audit
of Financial Statements Performed in Accordance with
*Government Auditing Standards*** (continued)

Independent Auditor's Report (continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether REFB's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of 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 REFB's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering REFB's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Pucenti & Brinker LLP". The signature is written in a cursive, flowing style.

Santa Rosa, California
November 26, 2024



**Report on Compliance for Each Major Federal Program and
Report on Internal Control Over Compliance Required
by the Uniform Guidance**

Independent Auditor's Report

To the Board of Directors
Redwood Empire Food Bank

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Redwood Empire Food Bank's ("REFB") compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of REFB's major federal programs for the year ended June 30, 2024. REFB'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, REFB complied, in all material respects, with the 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, 2024.

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 ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); 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 REFB 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 REFB'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 REFB's federal programs.

**Report on Compliance for Each Major Federal Program and
Report on Internal Control Over Compliance Required
by the Uniform Guidance** (continued)

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on REFB'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 GAAS, *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 REFB's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 REFB'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 REFB'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 REFB'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.

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.

**Report on Compliance for Each Major Federal Program and
Report on Internal Control Over Compliance Required
by the Uniform Guidance** (continued)

Independent Auditor's Report (continued)

Report on Internal Control Over Compliance (continued)

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.

A handwritten signature in blue ink that reads "Piseri & Brinker LLP". The signature is written in a cursive, flowing style.

Santa Rosa, California
November 26, 2024

I. Summary of Auditor's Results

Financial Statements

Type of report the auditor issued as to whether the financial statements audited were prepared in accordance with generally accepted accounting principles: Unmodified

Internal control over financial reporting:

Material weakness identified? No
 Significant deficiency identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weakness identified? No
 Significant deficiency identified? 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)? No

Identification of major federal programs:

| Federal Assistance Listing Number (s) | Name of Federal Program or Cluster |
|---------------------------------------|------------------------------------|
|---------------------------------------|------------------------------------|

Food Distribution Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes

Year Ended June 30, 2024

II. Financial Statement Findings

No matters are reportable

III. Federal Award Findings and Questioned Costs

No matters are reportable

**Redwood Empire Food Bank
Summary Schedule of Prior Audit Findings**

Year Ended June 30, 2024

No matters were reported in the prior year.

Quality Review Checklist for FY 2023–24 Child Care and Development Program Agencies

Vendor Number: 88995

Agency Name: Redwood Empire Food Bank

Director Name & email: Paula Handelman, Hunger Relief Worker and Finance Director

Introduction

The quality review checklist is required to be completed by the agency’s representative and submitted along with the agency’s 2023–24 audit report and is designed to reduce or eliminate the need for follow-up questions that arise as the California Department of Social Services, Office of Audit Services reviews the organization’s audit report submission in accordance with California Code of Regulations, Title 5, Section 18072.

If questions arise during the audit report review process, the reviewer will contact the agency’s Certified Public Accountant (CPA). Please provide the name and email address for the specific auditor at the CPA firm that conducted the agency’s audit.

CPA Firm: Pisenti & Brinker LLP

Auditor Name: Pisenti & Brinker LLP

Auditor Email: rshockey@pbllp.com

Required Contents

1. Does the audit report include the following? (*Note: This information is required for all agencies. For more information, reference the Audit Guide: Chapter 200, Exhibit A; Chapter 300; and Illustrative Contractor Audit Report*):
 - a. Independent Auditor’s Report, based on Generally Accepted Auditing Standards and Government Auditing Standards Yes No
 - i. Does the Independent Auditor’s Report indicate whether the supplementary information is fairly presented in all material respects in relation to the financial statements as a whole? Yes No
 - b. 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 Yes No
 - c. Statement of Financial Position / Balance Sheet Yes No
 - d. Statement of Activities / Income Statement Yes No
 - e. Notes to Financial Statements Yes No

- f. Schedule of Expenditures of Federal and State Awards Yes No
- g. Schedule of Findings and Questioned Costs..... Yes No
- h. Combining Statement of Activities Yes No
- i. Schedule of Claimed Administrative Costs Yes No
- j. Schedule of Claimed Equipment Expenditures..... Yes No
- k. Schedule of Claimed Expenditures for Renovations and Repairs Yes No
- l. Audited Attendance and Fiscal Report (AUD) form for each child care and development program contract..... Yes No
- m. Notes to the Child Care and Development Contract Supplemental Information..... Yes No

2. If applicable, does the audit report submission include the following (*Note: This information is only required under certain circumstances. For more information reference the CDSS Audit Guide: Chapter 200, Exhibit A; Chapter 300; and Illustrative Contractor Audit Report*):

- a. Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance (2 CFR Part 200, Subpart F) Yes No N/A
- b. Management letter and/or internal control communication letter Yes No N/A
- c. Statement of Cash Flows Yes No N/A
- d. Statement of Functional Expenses Yes No N/A
- e. Schedule of Claimed Start-Up Expenses Yes No N/A
- f. Audited Reserve Account Activity Report (AUD 9530-A) Yes No N/A
- g. Reconciliation of fiscal year not ending on June 30..... Yes No N/A
- h. Reconciliation of CD Reporting to GAAP Reporting..... Yes No N/A
- i. An audit report that includes all required information for any agencies the contractor entered into a subcontract with for child care and development services (see FT&C Section I Definitions)..... Yes No N/A

AUDs and Financial Statements

3. Were all AUDs prepared on the correct fiscal year's form?..... Yes No
4. Are all pages of the AUD form(s) included? Yes No
a. If not, was the appropriate box marked to explain why the pages were omitted? Yes No N/A
5. Does each AUD's Column A agree to the year-end CDNFS Report's Column C - Cumulative Fiscal Year? Yes No
6. Do each AUD's total expenses claimed for reimbursement and total supplemental expenses trace to and agree with the amounts reported on the Schedule of Expenditures by State Categories?..... Yes No
7. For each contract, do the total expenses on the Schedule of Expenditures by State Categories trace to and agree with the total expenses on the Combining Statement of Activities or any applicable expense reconciliation schedules presented in the report?..... Yes No
8. Does the total revenue and expenses on the Combining Statement of Activities (CSA) trace and agree to the Statement of Activities?..... Yes No
9. Does each AUD's revenue related to reimbursable expenses trace to and agree with the Combining Statement of Activities or other Statement? Yes No

Capitalized Expenses

10. Are all capitalized expenditures using child development funds identified in the Schedule of Claimed Expenditures for Renovations & Repairs or Schedule of Claimed Equipment Expenditures schedules? (Note: "Capitalized Equipment" is defined by the FT&C as equipment with a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the contractor for financial statement purposes, or \$5,000, including tax)..... Yes No
11. Do capitalized equipment expenses on AUD line items 6400, 6500 and/or start-up expenses trace to and agree with the Schedule of Claimed Equipment Expenditures?..... Yes No
12. Do other capital outlays, line item 6100/6200 on the AUD, trace to and agree with the Schedule of Claimed Expenditures for Renovations & Repairs? Yes No

13. Did the agency obtain preapproval for items expensed in line item(s) 6100/6200, 6400 and/or 6500? Yes No N/A
a. If not, please explain (attach additional pages if necessary):

14. If the agency has Child Care Facilities Revolving Fund or California Renovation and Repair loan repayments, are the expenditures correctly reported in line 6100/6200? Yes No N/A

Indirect and Administrative Costs

15. If the agency has an approved indirect cost rate, is it accurately reported on the AUD(s)? Yes No N/A

16. If indirect costs are claimed, are they within the maximum indirect cost rate of the lesser of its approved rate or ten percent (10%)? Yes No N/A

17. If indirect costs were reported, does the indirect cost amount agree to the indirect costs amount reported on the Schedule of Claimed Administrative Costs? Yes No N/A

18. Do the total administrative costs reported on the AUD(s) trace to and agree with the total expense amounts reported on the Schedule of Claimed Administrative Costs? Yes No

Enrollment, Attendance, and Assurances on Center-Based AUDs

19. Is the number of days of enrollment the same or greater than the number of days of attendance reported on the AUD(s)? Yes No N/A

20. Were the two assurance certifications checked on the AUD? Yes No N/A

Audited Reserve Account Activity Report

21. Does each Audited Reserve Account Activity Report either identify interest earned on reserve funds or explain in the comments section why no interest is reported? Yes No N/A

22. If there was a reserve account ending balance, was it correctly reported in the Statement of Financial Position/Balance Sheet as a liability? Yes No N/A

Revenue

23. If Child and Adult Care Food Program (CACFP) expenses were allocated to a child care and development contract, was the related revenue reported as restricted income? (Note: Reported revenue should be the lesser of the amount of CACFP funds paid to an agency or the amount of expenses allocated to the contract) Yes No N/A

24. Was all revenue correctly classified as restricted or unrestricted in the AUD form(s)? Yes No N/A

25. If the agency received funds from the Paycheck Protection Program, were any funds used for a child care and development program reported as restricted income? Yes No N/A

26. If non-certified children are reported in the AUD(s), were non-certified family fees reported? Yes No N/A

a. If not, please explain (attach additional pages if necessary):

Completed By: Roxanne Shockey

Title: Partner, Pisent & Brinker LLP

If necessary, add additional comments here:

Many of the questions do not apply and therefore were left blank as Redwood Empire Food Bank does not operate a child care and development program and no program findings or over/underpayments were identified..

Quality Review Checklist

California State Preschool Program Contractors

Contractor Name & Vendor #: Redwood Empire Food Bank #88995

Introduction

The quality review checklist is required to be completed by the contractor's representative and submitted along with the contractor's audit report and is designed to reduce or eliminate the need for follow-up questions that arise as the California Department of Education (CDE), Audits & Investigations Division reviews the organization's audit report submission in accordance with California Code of Regulations, Title 5, Section 17824.

If questions arise during the audit report review process, the reviewer will contact the contractor's Certified Public Accountant (CPA). Please provide an email address for the CPA or CPA firm that conducted the contractor's audit.

CPA Firm / CPA Name: Pisenti & Brinker LLP

Email: rshockey@pbllp.com

Required Contents

1. Does the audit report include the following? (*Note: This information is required for all contractors. For more information, reference the [CDE Audit Guide](#): Chapter 200, Exhibit A; Chapter 300; and Appendix A, Illustrative Contractor Audit Report.*):
 - a. Independent Auditor's Report, based on Generally Accepted Auditing Standards and Government Auditing Standards Yes No
 - i. Does the Independent Auditor's Report indicate whether the supplementary information is fairly presented in all material respects in relation to the financial statements as a whole? Yes No
 - b. 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 Yes No
 - c. Statement of Financial Position / Balance Sheet Yes No
 - d. Statement of Activities / Income Statement Yes No
 - e. Notes to Financial Statements Yes No
 - f. Schedule of Expenditures of Federal and State Awards Yes No

- g. Schedule of Findings and Questioned Costs..... Yes No
- h. Combining Statement of Activities Yes No
- i. Schedule of Expenditures by State Categories Yes No
- j. Schedule of Claimed Administrative Costs Yes No
- k. Schedule of Claimed Equipment Expenditures..... Yes No
- l. Schedule of Claimed Expenditures for Renovations and Repairs Yes No
- m. Audited Attendance and Fiscal Report (AUD) form for each early education contract Yes No
- n. Notes to the Child Care and Development Program Supplemental Information..... Yes No

2. If applicable, does the audit report submission include the following (*Note: This information is only required under certain circumstances. For more information reference the CDE Audit Guide: Chapter 200, Exhibit A; Chapter 300; and Appendix A, Illustrative Contractor Audit Report.*):

- a. Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance (2 CFR Part 200, Subpart F)..... Yes No N/A
- b. Management letter and/or internal control communication letter Yes No N/A
- c. Statement of Cash Flows Yes No N/A
- d. Statement of Functional Expenses Yes No N/A
- e. Schedule of Claimed Start-Up Expenses Yes No N/A
- f. Audited Preschool Reserve Account Activity Report (AUD 9530-A) Yes No N/A
- g. Reconciliation of fiscal year not ending on June 30..... Yes No N/A
- h. Reconciliation of CDE Reporting to GAAP Reporting..... Yes No N/A
- i. An audit report that includes all required information for any agencies that the contractor entered into a subcontract for state preschool services with (see the Contract Terms and Conditions (CT&C) Section I – Definitions)..... Yes No N/A

AUDs and Financial Statements

3. Were all AUDs prepared on the correct fiscal year's form?..... Yes No
4. Are all pages of the AUD form(s) included? Yes No
a. If not, was the appropriate box marked to explain why the pages were omitted? Yes No N/A
5. Are all applicable enrollment and attendance forms included in the audit report? [Note that the audit report should include a separate form for each service county where the agency provided a type of service (e.g. services to certified children, services to non-certified children, etc.)]..... Yes No
6. Does each AUD's column A agree to column C of the applicable CPARIS report? Yes No
7. Does the AUD 8501, Section 2 – Enrollment and Attendance Form Summary, correctly report the sum of the enrollment and attendance from the applicable enrollment and attendance forms?..... Yes No
8. Do each AUD's total expenses claimed for reimbursement and total supplemental expenses trace to and agree with the amounts reported on the Schedule of Expenditures by State Categories?..... Yes No
9. For each contract, do the total expenses on the Schedule of Expenditures by State Categories trace to and agree with the total expenses on the Combining Statement of Activities or any applicable expense reconciliation schedule presented in the report?..... Yes No
10. Do the total revenue and expenses on the Combining Statement of Activities (CSA) trace and agree to the Statement of Activities?..... Yes No
11. Does each AUD's revenue related to reimbursable expenses trace to and agree with the Combining Statement of Activities or other Statement? Yes No

Capitalized Expenses

12. Are all capitalized expenditures using child development funds identified in the Schedule of Claimed Expenditures for Renovations & Repairs or Schedule of Claimed Equipment Expenditures? (Note: "Capitalized Equipment" is defined by the CT&C as equipment with a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the contractor for financial statement purposes, or \$5,000, including tax.)..... Yes No
13. Do capitalized equipment expenses on AUD line items 6400, 6500 and/or start-up expenses trace to and agree with the Schedule of Claimed Equipment Expenditures? Yes No

14. Does the Schedule of Claimed Equipment Expenditures report expenses in the appropriate categories for the agency's capitalization threshold? (See the *CDE Audit Guide*, Section 330 – Equipment Expenditures) Yes No
15. Do other capital outlays, line item 6100/6200 on the AUD, trace to and agree with the Schedule of Claimed Expenditures for Renovations & Repairs? Yes No
16. Did the contractor obtain preapproval for items expensed in line item(s) 6100/6200, 6400 and/or 6500? Yes No N/A
 a. If not, please explain (attach additional pages if necessary).
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17. If the contractor has Child Care Facilities Revolving Fund or California Renovation and Repair loan repayments, are the expenditures correctly reported in line 6100/6200? Yes No N/A

Indirect and Administrative Costs

18. If the contractor has an approved indirect cost rate, is it accurately reported on the AUD(s)? Yes No N/A
19. If indirect costs are claimed, are they within the maximum indirect cost rate of the lesser of its approved rate or ten percent (10%)? Yes No N/A
20. If indirect costs were reported, does the indirect cost amount agree to the indirect costs amount reported on the Schedule of Claimed Administrative Costs? Yes No N/A
21. Do the total administrative costs reported on the AUD(s) trace to and agree with the total expense amounts reported on the Schedule of Claimed Administrative Costs? Yes No

Enrollment, Attendance, and Assurances on State Preschool AUDs

22. Is the number of days of enrollment the same or greater than the number of days of attendance reported on the AUD(s)? Yes No N/A
23. Were the two assurance certifications checked on the AUD 8501? Yes No

Audited Preschool Reserve Account Activity Report

24. Does each Audited Preschool Reserve Account Activity Report either identify interest earned on reserve funds or explain in the comments section why no interest is reported? Yes No N/A

25. If there was a preschool reserve account ending balance, was it correctly reported in the Statement of Financial Position/Balance Sheet as a liability?..... Yes No N/A

Revenue

26. If Child and Adult Care Food Program (CACFP) expenses were allocated to a state preschool contract, was the related revenue reported as restricted income? (Note: Reported revenue should be the lesser of the amount of CACFP funds paid to a contractor or the amount of expenses allocated to the contract.) Yes No N/A

27. Was all revenue correctly classified as restricted or unrestricted in the AUD form(s)? Yes No N/A

28. If the contractor used the deferred FY 2022-23 service-level exemption credit for set aside (for exceptional needs and severely disabled children) to cover expenses, was the credit reported as restricted income? Yes No N/A

29. If the contractor earned Employee Retention Tax Credit on reimbursable expenses by a state preschool program, were the credits reported as restricted income?..... Yes No N/A

30. If non-certified children are reported in the AUD(s), were non-certified family fees reported? Yes No N/A
a. If not, please explain (attach additional pages if necessary).

Completed By: Roxanne Shockey
Title: Partner, Pimenti & Brinker LLP

Additional
Comments: Many of the questions do not apply and therefore were left blank as Redwood Empire Food Bank does not operate a state preschool program and no program findings or over/underpayments were identified.