

Feeding Florida, Inc.
Financial Statements
and Other Financial Information
Years ended June 30, 2024 and 2023

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Report of Independent Auditors

Board of Directors
Feeding Florida, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Feeding Florida, Inc. (the Organization) which comprise the statements of financial position as of June 30, 2024 and 2023, the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Organization, 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 the Organization 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 the Organization's ability to continue as a going concern within one year after the date that the financial statements are issued.

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Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 consolidated financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 the Organization'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.

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Report on Summarized Comparative Information

We have previously audited Feeding Florida, Inc.'s 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 13, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S., *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General*, and the schedule of findings and questioned costs relating to federal awards and state financial assistance 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 GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2025 on our consideration of the Organization'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 the Organization'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 Organization's internal control over financial reporting and compliance.

Thomas Howell Ferguson P.A.

Tallahassee, Florida
January 27, 2025

Feeding Florida, Inc.

Statements of Financial Position

	June 30,	
	<u>2024</u>	<u>2023</u>
Assets		
Current assets:		
Cash and cash equivalents	\$ 5,060,598	\$ 4,246,706
Contracts and grants receivable, net	1,567,447	2,333,757
Prepaid expenses	<u>9,549</u>	<u>9,502</u>
Total current assets	6,637,594	6,589,965
Total assets	<u>\$ 6,637,594</u>	<u>\$ 6,589,965</u>
Liabilities and net assets		
Current liabilities:		
Accounts payable	\$ 2,576,384	\$ 1,636,781
Deferred revenue	<u>50,307</u>	<u>-</u>
Total liabilities	<u>2,626,691</u>	<u>1,636,781</u>
Net assets:		
Without donor restrictions	3,020,012	3,661,136
With donor restrictions	<u>990,891</u>	<u>1,292,048</u>
Total net assets	<u>4,010,903</u>	<u>4,953,184</u>
Total liabilities and net assets	<u>\$ 6,637,594</u>	<u>\$ 6,589,965</u>

See accompanying notes.

Feeding Florida, Inc.

Statements of Activities and Changes in Net Assets

	Years ended June 30,			2023
	2024			
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Changes in net assets:				
Revenues and other support:				
Grants and awards governmental	\$ 8,633,171	\$ 9,886,537	\$18,519,708	\$ 7,740,716
Grants and awards non- governmental	-	170,885	170,885	1,449,823
Out of State Farmers Feeding Florida	5,934,383	-	5,934,383	3,742,879
In State Farmers Feeding Florida	160,842	-	160,842	3,028,436
Contributions	151,808	190,767	342,575	4,899,208
Logistics fees	273,502	-	273,502	128,800
Membership dues	55,371	-	55,371	70,115
Interest and other income	134,434	-	134,434	22,301
Net assets released from restrictions	<u>10,549,346</u>	<u>(10,549,346)</u>	<u>-</u>	<u>-</u>
Total revenues and other support	<u>25,892,857</u>	<u>(301,157)</u>	<u>25,591,700</u>	<u>21,082,278</u>
Expenses:				
Program services:				
Farmers Feeding Florida	13,583,144	-	13,583,144	9,827,034
Advocacy	1,159,739	-	1,159,739	333,960
Disaster preparedness	896,920	-	896,920	3,845,507
Gus Schumacher COVID Relief and Response	1,063,477	-	1,063,477	912,631
Supplemental Nutrition Assistance Program	8,935,557	-	8,935,557	3,302,235
Professional/development	490,221	-	490,221	201,186
General and administrative	<u>404,923</u>	<u>-</u>	<u>404,923</u>	<u>121,191</u>
Total expenses	<u>26,533,981</u>	<u>-</u>	<u>26,533,981</u>	<u>18,543,744</u>
Change in net assets	(641,124)	(301,157)	(942,281)	2,538,534
Net assets at beginning of year	<u>3,661,136</u>	<u>1,292,048</u>	<u>4,953,184</u>	<u>2,414,650</u>
Net assets at end of year	<u>\$ 3,020,012</u>	<u>\$ 990,891</u>	<u>\$ 4,010,903</u>	<u>\$ 4,953,184</u>

See accompanying notes.

Feeding Florida, Inc.
Statements of Functional Expenses

Years ended June 30,
2024

2023

	Farmers Feeding Florida	Advocacy	Disaster Preparedness	Gus Schumacher COVID Relief and Response	Supplemental Nutrition Assistance Programming Education	Total Program Services	Professional/Development	General and Administrative	Total	Total
Functional expenses:										
Accounting fees	\$ 23,776	\$ 25,870	\$ 3,497	\$ -	\$ -	\$ 53,143	\$ 10,957	\$ 8,610	\$ 72,710	\$ 35,034
Audit	8,551	9,304	1,258	-	-	19,113	3,941	3,096	26,150	23,055
Bad debt expense	-	-	-	-	-	-	-	19,774	19,774	22,236
Conference registrations	-	2,345	-	-	-	2,345	-	-	2,345	6,067
Consulting	-	-	-	23,536	-	23,536	-	-	23,536	21,644
Directors and officers insurance	2,486	2,705	366	-	-	5,557	1,146	900	7,603	3,061
Dues and subscriptions	1,240	1,350	182	-	-	2,772	572	449	3,793	1,646
Education and advocacy	8,175	8,895	1,203	-	50,783	69,056	3,768	2,959	75,783	35,093
Farmers Feeding Florida - in state subsidized	6,121,955	-	-	-	-	6,121,955	-	-	6,121,955	2,553,017
Farmers Feeding Florida - out of state	5,950,291	-	-	-	-	5,950,291	-	-	5,950,291	3,892,236
Farmers Feeding Florida - state reimbursed	434,403	-	-	-	-	434,403	-	-	434,403	3,018,427
Government relations	27,795	30,243	4,089	-	-	62,127	12,810	10,063	85,000	110,225
Incentives and awards	-	-	-	557,700	-	557,700	-	-	557,700	539,767
Licenses and fees	101	110	15	-	-	226	47	37	310	1,972
Marketing - general	35,341	38,453	5,198	15,949	-	94,941	16,287	12,797	124,025	144,790
Meal Deficit Project	10,000	-	-	-	-	10,000	-	-	10,000	-
Miscellaneous	855	930	125	40,813	10,231	52,954	394	310	53,658	20,882
Office expenses	1,709	1,860	251	5,421	19,275	28,516	788	619	29,923	33,015
Rent	4,401	4,788	647	-	13,458	23,294	2,028	1,594	26,916	24,840
Re-granting donations to network	-	-	740,456	-	7,958,636	8,699,092	-	-	8,699,092	6,619,965
Roth Pilot	673,422	732,733	99,057	-	-	1,505,212	310,351	243,832	2,059,395	-
Salary and benefits	219,582	238,923	32,299	396,333	556,258	1,443,395	101,196	79,508	1,624,099	1,289,983
SERC Sourcing	16,350	17,790	2,405	-	-	36,545	7,535	5,920	50,000	-
Strategic Planning	15,696	17,078	2,309	-	-	35,083	7,234	5,683	48,000	-
Technology	3,678	4,092	541	-	273,129	281,340	1,695	1,332	284,377	59,762
Telephone	1,511	1,645	222	-	-	3,378	697	547	4,622	4,050
Transportation allocation	2,788	-	-	-	-	2,788	-	-	2,788	1,200
Travel staff and contractors	17,285	18,808	2,542	23,725	53,787	116,147	7,967	6,259	130,273	75,917
Website	1,753	1,907	258	-	-	3,918	808	634	5,360	5,860
	<u>\$ 13,583,144</u>	<u>\$ 1,159,739</u>	<u>\$ 896,920</u>	<u>\$ 1,063,477</u>	<u>\$ 8,935,557</u>	<u>\$ 25,638,837</u>	<u>\$ 490,221</u>	<u>\$ 404,923</u>	<u>\$ 26,533,981</u>	<u>\$ 18,543,744</u>

See accompanying notes.

Feeding Florida, Inc.
Statements of Cash Flows

	Years ended June 30,	
	2024	2023
Operating activities		
Change in net assets	\$ (942,281)	\$ 2,538,534
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Changes in operating assets and liabilities:		
Contracts and grants receivable, net	766,310	(1,515,146)
Prepaid expenses	(47)	(4,019)
Accounts payable	939,603	1,356,903
Deferred revenue	<u>50,307</u>	<u>-</u>
Net cash provided by operating activities	<u>813,892</u>	<u>2,376,272</u>
Net increase in cash and cash equivalents	813,892	2,376,272
Cash and cash equivalents at beginning of year	<u>4,246,706</u>	<u>1,870,434</u>
Cash and cash equivalents at end of year	<u>\$ 5,060,598</u>	<u>\$ 4,246,706</u>

See accompanying notes.

Feeding Florida, Inc.

Notes to Financial Statements

Years ended June 30, 2024 and 2023

1. Summary of Significant Accounting Policies

Feeding Florida, Inc. (the Organization) was incorporated as a Florida not-for-profit corporation on January 21, 1993 under the corporate name Florida Association of Food Banks, Inc. (the Association), for the purpose of increasing the availability of food to needy families throughout the state of Florida. On June 8, 2016, the Association amended the Articles of Incorporation to change its official name to Feeding Florida, Inc. The Organization's general mission is to manage and administer certain resources for its 14 member food banks in order to enhance and support their efforts to feed Florida residents in need in all 67 Florida counties.

In 2003, the Organization entered into an agreement with Yoko Ono Lennon, which granted the Organization the right to use the image of John Lennon on a specialty license plate. The Organization receives revenue derived from the sale of the license plate and uses the funds to highlight the problems with hunger and support programs directed at ending hunger in the state of Florida. The revenue is termed "Auto Tag Revenue - Imagine" and is included in the grants and awards governmental on the statement of activities and changes in net assets.

Farmers Feeding Florida is a food recovery program instituted by the Organization. The goal of the program is to work with farmers and packers to distribute unmarketable produce to those in need. This program helps offset the farmer's and packer's cost of picking and packing. This program is partially supported by the Florida Department of Agriculture and Consumer Services (FL DACS) Program.

Disaster Preparedness Response is a program to provide training to associated food banks in preparation of disaster response.

During the year ended June 30, 2014, the Organization also began a service whereby if a Florida grower has a crop available and member food banks are saturated with that particular crop it will connect a food bank in or out of the state with the grower and then charge a one half cent to two cent per pound logistics fee. The respective food bank then pays the Organization the cost of the picking and packing and the logistics. The Organization then pays the respective grower the pick and pack fee.

FL DACS Transportation is a state of Florida funded program to provide transportation of donated food to private not-for-profit emergency feeding organizations.

Feeding Florida, Inc.

Notes to Financial Statements

1. Summary of Significant Accounting Policies (continued)

Fresh Access Bucks (FAB), an initiative of the Organization, is a USDA funded statewide nutrition incentive program that increases the purchasing power of Supplemental Nutrition Assistance Program recipients to buy fresh fruits and vegetables at farmers markets, produce stands, CSAs, mobile markets, and community grocery outlets. FAB's approach to addressing food access, affordability, and nutrition education aims to work with the entire food system: from producer to consumer to build healthy, resilient communities supported by robust local food systems. The FAB program received supplemental funding through the USDA Gus Schumacher Nutrition Incentive COVID Relief and Response Grant (GusCRR) grant program.

Feeding Florida's network has always been on the forefront of food insecurity by distributing healthy, nutritious foods to those who need it most. In the past year, they have gone one step further and bridged the gap between providing food in-hand and educating people on how to handle that food and lead a healthier lifestyle. Thanks to obtaining a portion of the DCF state contract to administer SNAP Ed, Feeding Florida and our food banks have established a robust statewide program, Florida Nutrition Ed, to provide education and resources to enhance the health and well-being of the state's residents.

Every food bank is running direct and indirect nutrition education in their region, serving adults and seniors in all 67 counties and youth (aged 5-17) in 26 counties. In addition to working with existing clients, the food banks partner with school districts, local organizations, senior centers, health care facilities, and adult day care centers to reach as many SNAP-eligible Floridians as they can.

Basis of Accounting

The Organization uses the accrual basis of accounting. The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

Cash and cash equivalents consist of deposits with financial institutions and deposits in highly liquid money market funds. The financial instruments exposed to concentrations of credit risk consist primarily of its cash and cash equivalents. Deposits with financial institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor, per FDIC-insured financial institution. Bank deposits at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts.

For purposes of the statements of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three month or less to be cash equivalents.

Feeding Florida, Inc.

Notes to Financial Statements

1. Summary of Significant Accounting Policies (continued)

Contracts and Grants Receivable

Contracts and grants receivable consist of billings due from grantor or provider agencies. The Organization uses the direct write-off method of accounting for uncollectible accounts associated with grantor or provider agencies. At June 30, 2024 and 2023, all contract and grant receivables are considered by management to be fully collectible.

Property and Equipment

Property and equipment is recorded at cost except for donated items (used in operations of the Organization), which are recorded at fair market value as of the date received. Depreciation is computed on the straight-line method over its estimated useful lives of the related assets. The estimated useful lives are as follows:

	<u>Useful Lives</u>
Equipment	5 years

The Organization's policy is to capitalize asset acquisitions greater than \$1,000.

Revenue Recognition

Operating revenues

Operating revenues consist principally of state and federal grants, fees for services, and membership dues. Revenues from grants and fees for services are recognized during the year in which the terms of the grant are satisfied, or the related services are provided. Membership dues are considered to be contributions and are recognized when received.

Contributions

Contributions received are recorded as without donor restrictions or with donor restrictions when received, depending on the existence and/or nature of any donor restrictions. Contributions of donated noncash assets are recorded at their fair values in the period received.

Contributions and grants of cash and other assets are reported as net assets with donor restrictions support if they are received with donor stipulations that limit the use and duration of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose of restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities and changes in net assets as net assets released from restrictions. Donor contributions and grants received with restrictions that expire during the fiscal year are recorded as contributions without donor restrictions on the statements of activities and changes in net assets.

Feeding Florida, Inc.

Notes to Financial Statements

1. Summary of Significant Accounting Policies (continued)

Functional Allocation of Expenses

The financial statements report certain categories of expenses that are attributable to one or more program or supporting functions of the Organization. Those expenses include items such as salaries, depreciation, insurance, accounting and marketing. Costs that are not directly attributable to a specific program or function are allocated to each program function based on full time equivalent time and effort. Certain expenses are allocated directly to the program.

The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of activities and changes in net assets. The statement of functional expenses presents the natural classification detail of expense by function.

Advertising Costs

The Organization's policy is to expense advertising costs as such costs are incurred.

Income Taxes

Pursuant to a determination letter received from the Internal Revenue Service, the Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. With few exceptions, the Organization is no longer subject to examinations by major tax jurisdictions for years ended June 30, 2020, and prior.

Subsequent Events

The Organization has evaluated subsequent events through January 27, 2025, the date the financial statements were available to be issued. During the period from June 30, 2024 to January 27, 2025, the Organization did not have any material recognizable subsequent events other than the matter described in Note 6.

Use of Estimates

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

Feeding Florida, Inc.

Notes to Financial Statements

2. Available Resources and Liquidity

The organization receives contributions, non-public grants, and other income and considers these revenue streams to be without donor restrictions (if unspecified) and available to meet cash needs for general expenditures. The organization manages its liquidity to meet 90 days of operating expenses.

The table presents financial assets available for general expenditures within one year:

Financial assets at year-end	June 30,	
	2024	2023
Cash and cash equivalents	\$ 5,060,598	\$ 4,246,706
Contracts and grants receivables, net	1,567,447	2,333,757
Total	6,628,045	6,580,463
Less: Donor restricted funds	(990,891)	(1,292,048)
Financial assets available to meet general expenditures within one year	\$ 5,637,154	\$ 5,288,415

3. Net Assets

Net assets with donor restrictions consist of funds received with donor restrictions whose purposes have not been fulfilled. The net assets are reclassified to net assets without donor restrictions in the year the restriction is fulfilled. Transfers are made between net asset classifications as needed.

Net assets with donor restrictions consist of the following:

	June 30,	
	2024	2023
Hurricane emergency management	\$ 393,367	\$ 356,927
COVID-19 emergency management	358,617	321,877
Department of Children and Families - Supplemental Nutrition Assistance Program	-	293,236
Florida Farm Bureau	238,907	80,008
Feeding America grant	-	240,000
	\$ 990,891	\$ 1,292,048

Feeding Florida, Inc.

Notes to Financial Statements

4. Retirement Plan

The Organization provides a simple IRA self-directed defined contribution retirement plan (the Plan) to its eligible full-time employees and contributes a match of up to 3% of annual base pay to the Plan. All contributions are immediately 100% vested. The Plan is administered by a third party administrator. For the years ended June 30, 2024 and 2023, retirement expense of \$11,515 and \$8,663 was incurred by the Organization, respectively.

5. Related Party Transactions

In the normal course of business, the Organization remits food donations to its member food banks. Representatives from these food banks serve as board members to the Organization.

6. Subsequent Event

Subsequent to year end, on July 1, 2024, the Organization entered into a three year lease agreement for office space. Monthly lease payments are \$2,393.

Other Reports

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

Board of Directors
Feeding Florida, Inc.

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 (*Government Auditing Standards*), the financial statements of Feeding Florida, Inc. (the Organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities and changes in net assets and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated January 27, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing 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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Page Two

Report on Compliance and Other Matters

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

Purpose of 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 entity'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.

Thomas Howell Ferguson P.A.

Tallahassee, Florida
January 27, 2025

Report of Independent Auditors on Compliance for Each Major Federal Program and State Project; Internal Control Over Compliance; and Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*

Board of Directors
Feeding Florida, Inc.

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Feeding Florida, Inc.'s (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the *Florida Department of Financial Service's State Projects Compliance Supplement*, that could have a direct and material effect on each of the Organization's major federal program and state project for the year ended June 30, 2024. The Organization's major federal program and state project are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization 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 program and state project for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program and State Project

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) and Chapter 10.650, *Rules of the Auditor General*. Our responsibilities under those standards and the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization 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 and state project. Our audit does not provide a legal determination of the Organization'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 the Organization's federal program and state project.

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 the Organization'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, and Chapter 10.650, *Rules of the Auditor General*, 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 the Organization's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General*, 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 the Organization'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 the Organization'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, and Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

Page Three

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 and state project 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 and state project 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 and state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Thomas Howell Ferguson P.A.

Tallahassee, Florida
January 27, 2025

Feeding Florida, Inc.

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year ended June 30, 2024

<u>Grantor and Program Title</u>	<u>CFDA or CSFA Number</u>	<u>Grant Contract Number</u>	<u>Total Expenditures</u>
Federal Awards			
<u>U.S. Department of Agriculture</u>			
Gus Schumacher Nutrition Incentive COVID-19 Relief and Response	10.331	13362063 2022-70422-	\$ 932,631
Gus Schumacher Nutrition Incentive Healthier Together Passed through the State of Florida, Department of Children and Families:	10.331	37751	13,580
Supplemental Nutrition Assistance Programming Education	10.561	LF935	8,936,058
Total Expenditures of Federal Awards			\$ 9,882,269
State Financial Assistance			
<u>Florida Department of Agriculture and Consumer Services</u>			
FL-DACS Contractual Services Agreement	42.019	27108	\$ 6,500,000
FL-DACS Roth Contractual Services Agreement	42.019	30309	2,059,395
<u>Florida Department of Highway Safety and Motor Vehicles</u>			
Imagine Specialty License Plate	76.077	N/A	336,788
End Hunger Auto Tag Voluntary Contribution	76.127	N/A	60,196
Total Expenditures of State Financial Assistance			\$ 8,956,379
Total Awards			\$ 18,838,648

Note 1 - This Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the Federal and State grant activity of Feeding Florida, Inc. for the year ended June 30, 2024, and is presented on the accrual basis of accounting. 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 and Chapter 10.650, Rules of the Auditor General.

Note 2 - Amounts included on this Schedule include only the expenditure of Federal Awards and State Financial Assistance received directly from an awarding agency. The amounts on the accompanying statements of activities and changes in net assets include additional expenditures associated with other resources committed by the Organization for purposes of fulfilling the grant program.

Note 3 - The Organization has elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance for federal awards.

See report of independent auditors.

Feeding Florida, Inc.

Schedule of Findings and Questioned Costs
Relating to Federal Awards and State Financial Assistance

Year ended June 30, 2024

Section I -- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards and State Projects

Type of auditor's report issued on compliance for major federal programs or state projects?	Unmodified
Internal control over major federal programs or state projects:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weaknesses?	No
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) or Chapter 10.650, Rules of the Auditor General?	No

Identification of major federal programs or state projects:

Federal Program

<u>CFDA Number</u>	<u>Name of federal program</u>
10.561	Supplemental Nutrition Assistance Program

State Project

<u>CSFA Number</u>	<u>Name of state project</u>
42.019	FL-DACS Contractual Services Agreement

Dollar threshold used to distinguish between Type A and Type B federal programs:	\$750,000
Dollar threshold used to distinguish between Type A and Type B state projects:	\$750,000
Auditee qualified as low-risk auditee pursuant to Uniform Guidance?	Yes

Feeding Florida, Inc.

Schedule of Findings and Questioned Costs
Relating to Federal Awards and State Financial Assistance

Year ended June 30, 2024

Section II -- Financial Statement Findings

We noted no matters involving internal control over financial reporting and its operation that we considered to be material weaknesses, significant deficiencies, and/or control deficiencies required to be reported in accordance with *Government Auditing Standards*.

Section III -- Federal Awards and State Financial Assistance Findings and Questioned Costs

Federal Awards - We noted no matters involving noncompliance that are required to be reported in accordance with 2 CFR 200.516(a).

State Financial Assistance Awards - We noted no matters involving noncompliance that are required to be reported in accordance with *Rules of the Auditor General* of the State of Florida, Chapter 10.650.

Section IV -- Other Matters

No prior audit findings.

See report of independent auditors.

To the Board of Directors
Feeding Florida, Inc.

We are pleased to present this report related to our audit of the financial statements of Feeding Florida, Inc. (the Organization) as of and for the year ended June 30, 2024. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the Organization's financial reporting process.

Auditing standards generally accepted in the United States of America (AU-C 260, *The Auditor's Communication with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial and related compliance reporting process.

Area	Comments
Our Responsibilities With Regard to the Financial Statement Audit and Compliance	Our responsibilities under auditing standards generally accepted in the United States of America and <i>Government Auditing Standards</i> issued by the Comptroller General of the United States have been described to you in our engagement letter dated July 18, 2024. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Overview of the Planned Scope and Timing of the Financial Statement Audit	We have issued a separate communication dated October 16, 2024, regarding the planned scope and timing of our audit and identified significant risks.
Accounting Policies and Practices	Adoption of, or Change in, Accounting Policies Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Organization. The Organization did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period. Significant Accounting Policies We did not identify any significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Area	Comments
Accounting Policies and Practices (continued)	Significant Unusual Transactions We did not identify any significant unusual transactions.
Management's Judgments and Accounting Estimates	Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events, and certain assumptions about future events. Management has informed us that they used all the relevant facts available to them at the time to make the best judgments about accounting estimates, and we considered this information in the scope of our audit. Significant accounting estimates reflected in the Organization's June 30, 2024 financial statements include the allocation of certain indirect expenses to functional line items. The Board of Directors may wish to monitor throughout the year the process used to determine and record these accounting estimates.
Audit Adjustments	Audit adjustments proposed by us and recorded by Organization are shown on the attached Exhibit A .
Uncorrected Misstatements	There were no uncorrected misstatements that management determined to be immaterial.
Observations About the Audit Process	Disagreements With Management We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

Area	Comments
<p>Observations About the Audit Process (continued)</p>	<p>Consultations With Other Accountants</p> <p>We are not aware of any consultations management had with other accountants about accounting or auditing matters.</p> <p>Significant Issues Discussed With Management</p> <p>No significant issues arising from the audit were discussed or were the subject of correspondence with management.</p> <p>Significant Difficulties Encountered in Performing the Audit</p> <p>We did not encounter any significant difficulties in dealing with management during the audit. We received full cooperation and appreciate the assistance provided by the Organization's financial and accounting personnel.</p>
<p>Shared Responsibilities: AICPA Independence</p>	<p>Independence is a joint responsibility and is managed most effectively when management, Board of Directors and audit firms work together in considering compliance with AICPA and <i>Government Accountability Office (GAO)</i> independence rules. For Thomas Howell Ferguson (THF) to fulfill its professional responsibility to maintain and monitor independence, management, the Board of Directors, and THF each play an important role.</p> <p>Our Responsibilities</p> <ul style="list-style-type: none"> • AICPA and GAO rules require independence both of mind and in appearance when providing audit and other attestation services. THF is to ensure that the AICPA and GAO's General Requirements for performing non-attest/nonaudit services are adhered to and included in all letters of engagement. • Maintain a system of quality control over compliance with independence rules and firm policies.

Area	Comments
<p>Shared Responsibilities: AICPA Independence (continued)</p>	<p>The Organization's Responsibilities</p> <ul style="list-style-type: none"> • Timely inform THF, before the effective date of transactions or other business changes, of the following: <ul style="list-style-type: none"> - New affiliates, directors, officers, or person in financial reporting and compliance oversight roles. - New beneficial owners of the Organization's equity securities that have significant influence. - Change in corporate structure impacting affiliates such as add-on acquisitions or exits. • Provide necessary affiliate information such as new or updated structure charts, as well as financial information required to perform materiality calculations needed for making affiliate determinations. • Understand and conclude on the permissibility, prior to the Organization and its affiliates, officers, directors, or persons in a decision-making capacity, engaging in business relationships with THF. • Not entering into relationships resulting in THF, THF covered persons or their close family members, temporarily or permanently acting as an officer, director, or person in an accounting or financial reporting oversight role at the Organization.

<u>Area</u>	<u>Comments</u>
Internal Control and Compliance Matters	We have separately communicated significant deficiencies and material weaknesses in internal control and compliance findings over financial reporting identified during our audit of the financial statements and major awards, as required by <i>Government Auditing Standards</i> , and <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> at 2 CFR 200 (Uniform Guidance) and <i>State of Florida Rules of the Auditor General</i> . This communication is included in the Other Reports section of the financial statements.
Significant Written Communications Between Management and Our Firm	See Exhibit B for a copy of the representation letter provided to us by the Organization's management.

This report is intended solely for the information and use of the Board of Directors and management of the Organization and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to Feeding Florida, Inc.

Thomas Howell Ferguson P.A.

Tallahassee, Florida
January 27, 2025

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
AJE 1	6/30/2024	GusCRR Grant - Restricted	1419	SA 120. 1		233,887.00			
AJE 1	6/30/2024	A/R Other:A/R Other - GusCRR	1124.30	SA 120. 1			200,000.00		
AJE 1	6/30/2024	Deferred Revenue - Gus CRR	THF 1203	SA 120. 1			33,887.00		
		To properly adjust Gus-CRR grant upon revenue received in the CY							Factual
AJE 2	6/30/2024	DCF Snap Ed Contract	1423	SA 120. 1		393,773.00			
AJE 2	6/30/2024	A/R Other:A/R Other - DCF SnapEd	1124.40	SA 120. 1			393,773.00		
		To properly adjust SNAP-Ed grant upon revenue received in the CY							Factual
AJE 3	6/30/2024	FL DACS/Roth Pilot	1427	SA 120. 1		192,315.00			
AJE 3	6/30/2024	A/R Other:A/R Other - FDACS Roth Pilot	1124.50	SA 120. 1			192,315.00		
		To properly adjust FDACS Roth grant upon revenue received in the CY							Factual
AJE 4	6/30/2024	GusNIP RX Grant	1428	SA 120. 1		16,420.00			
AJE 4	6/30/2024	Deferred Revenue - Gus NIP RX	THF 1204	SA 120. 1			16,420.00		
		To properly adjust GusNIP Rx grant upon revenue received in the CY							Factual
AJE 5	6/30/2024	Accounts Receivable	1120	7003		20,000.00			
AJE 5	6/30/2024	Food Box Distribution	1569	7003			20,000.00		
		To adjust Food box distribution expenses in excess of receipts to accounts receivable.							Factual
AJE 6	6/30/2024	Bad Debt Expense	1500THF	5202		19,774.00			
AJE 6	6/30/2024	Allowance for Credit Losses	THF 1121	5202			19,774.00		
		To reduce AR for Bad Debt Expense							Factual
AJE 7	6/30/2024	Accounts Payable	1200	6102			1,125,477.00		
AJE 7	6/30/2024	FFF PPO In State Reimbursed	1572	6102		157,591.00			
AJE 7	6/30/2024	FFF PPO In State Subsidized	1573	6102		82,000.00			
AJE 7	6/30/2024	Roth Pilot	1576	6102		343,076.00			
AJE 7	6/30/2024	Re-Granting Donations to Network	1801	6102		542,810.00			
		To accrue for expenses incurred in FY 2024.							Factual
AJE 8	6/30/2024	FFF PPO In State Reimbursed	1572	SA 120. 1			202,818.00		
AJE 8	6/30/2024	FFF PPO In State Subsidized	1573	SA 120. 1		147,868.00			
AJE 8	6/30/2024	FFF PPO In State Subsidized	1573	SA 120. 1		50,400.00			
AJE 8	6/30/2024	FFF PPO In State Subsidized	1573	SA 120. 1		4,550.00			
AJE 8	6/30/2024	FFF PPO In State Subsidized	1573	SA 120. 1		183,693.00			
AJE 8	6/30/2024	Accounts Payable FDACS	THF1202	SA 120. 1			183,693.00		
		To properly state FDACS grant related expenses as of June 30, 2024.							Factual
						2,388,167.00	2,388,167.00		
Net Income (Loss)			(942,281.00)						



Florida's Food Bank Network

Exhibit B

January 27, 2025

Thomas Howell Ferguson P.A.
2615 Centennial Blvd, Suite 200
Tallahassee, FL 32308

This representation letter is provided in connection with your audit of the financial statements of Feeding Florida, Inc. (the Organization), which comprise the statement of financial position as of June 30, 2024 and the related statements of activities, changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief that as of the date of this letter:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 18, 2024 for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.
4. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.

5. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
8. The selection and application of accounting policies are appropriate.
9. The following have been properly recorded and/or disclosed in the financial statements:
 - a. Guarantees, whether written or oral, under which the Organization is contingently liable.
 - b. All other liens or encumbrances on assets or revenues or any assets or revenues which were pledged as collateral for any liability or which were subordinated in any way.
 - c. All liabilities that are subordinated to any other actual or possible liabilities of the Organization.
 - d. All leases and material amounts of rental obligations under long-term leases.
 - e. Assets and liabilities measured at fair value in accordance with the Fair Value Measurements and Disclosures Topic of the FASB Accounting Standards Codification.
 - f. All recordable contributions, by appropriate net asset class.
 - g. Allocations of functional expenses based on reasonable basis.
 - h. Composition of assets in amounts needed to comply with all donor restrictions.
 - i. Deferred revenue from exchange transactions.
 - j. Refundable advances.
 - k. Board designated unrestricted net assets.
 - l. Reclassifications between net asset classes.
 - m. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, line of credit, or similar arrangements have been properly disclosed.
 - n. All significant material concentrations known to management that are required to be disclosed. Concentrations refer to volumes of business, revenues, available sources of supply, or markets for which events could occur that would significantly disrupt normal finances within the next year.

10. With respect to drafting the financial statements services performed in the course of the audit:
 - a. We have made all management decisions and performed all management functions;
 - b. We assigned an appropriate individual to oversee the services;
 - c. We evaluated the adequacy and results of the services performed, and made an informed judgment on the results of the services performed;
 - d. We have accepted responsibility for the results of the services; and
 - e. We have accepted responsibility for all significant judgments and decisions that were made.

11. We have no knowledge of any uncorrected misstatements in the financial statements.

Information Provided

12. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the governing board and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.

13. All transactions have been recorded in the accounting records and are reflected in the financial statements.

14. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.

15. We have no knowledge of allegations of fraud or suspected fraud affecting the Organization financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the financial statements.

16. We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements received in communications from employees, former employees, regulators or others.

17. We have complied with all aspects of laws, regulations and provisions of contracts and agreements that would have a material effect on the financial statements in the event of noncompliance.

18. We are not aware of any pending or threatened litigation and claims whose effects were considered when preparing the financial statements. We have not consulted legal counsel concerning litigation or claims.
19. We have disclosed to you the identity of all of the Organization's related parties and all the related-party relationships and transactions of which we are aware.
20. We are aware of no deficiencies in internal control over financial reporting, including significant deficiencies or material weaknesses, in the design or operation of internal controls that could adversely affect the Organization's ability to record, process, summarize and report financial data.
21. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
22. We have no plans or intentions that may materially affect the carrying value or classification of assets. In that regard:
 - a. The Organization has no plans or intentions to discontinue the operations of any subsidiary or division.
 - b. Provision has been made to reduce all assets that have permanently declined in value to their realizable values.
23. We are responsible for making the accounting estimates included in the financial statements. Those estimates reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take. In that regard, adequate provisions have been made:
 - a. To reduce receivables to their estimated net collectable amounts.
 - b. For amounts held for others under agency and/or split interest agreements
24. There are no:
 - a. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
 - b. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by the Contingencies Topic of the FASB Accounting Standards Codification.
25. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
26. We have received a determination from the Internal Revenue Service that we are exempt from federal income taxes as a Section 501(c)(3) not-for-profit corporation, and we have complied with the IRS regulations regarding this exemption.

27. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Supplementary Information

28. With respect to supplementary information presented in relation to the financial statements as a whole:
- a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. When supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

Compliance Considerations

In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm that management:

29. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
30. Is responsible for compliance with the laws, regulations and provisions of contracts and grant agreements applicable to the auditee.
31. Is not aware of any instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.
32. Is responsible 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.
33. Acknowledges its responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.
34. Has taken timely and appropriate steps to remedy identified or suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that the auditor reports.

35. Has a process to track the status of audit findings and recommendations.
36. Has identified for the auditor previous audits, attestation engagements and other studies related to the objectives of the audit and whether related recommendations have been implemented.
37. Has provided views on the auditor's reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report.
38. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

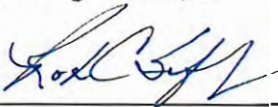
In connection with your audit of federal awards conducted in accordance with Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), we confirm:

39. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance
40. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its state projects and federal programs.
41. Management is responsible for the design, implementation, and maintenance, and has designed, implemented and maintained, effective internal control over compliance for state projects and federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with federal and state statutes, regulations, and the terms and conditions of the state project and federal award that could have a material effect on its federal programs.
42. Management is responsible for the preparation of the schedule of expenditures of state financial assistance and federal awards, acknowledges and understands its responsibility for the presentation of the schedule of expenditures of state financial assistance and federal awards in accordance with the Rules of the Auditor General and Uniform Guidance; believes the schedule of expenditures of state financial assistance and federal awards, including its form and content, is fairly presented in accordance with the Rules of the Auditor General and Uniform Guidance; asserts that methods of measurement or presentation have not changed from those used in the prior period, or if the methods of measurement or presentation have changed, the reasons for such changes have been communicated; and is responsible for any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of state financial assistance and federal awards.

43. Management has identified and disclosed all of its government programs and related activities subject to the State of Florida Single Audit Act and the Uniform Guidance compliance audit.
44. Management has identified and disclosed to the auditor the requirements of federal and state statutes, regulations, and the terms and conditions of state projects and federal awards that are considered to have a direct and material effect on each major program.
45. Management has made available all state projects and federal awards (including amendments, if any) and any other correspondence relevant to federal and state programs and related activities that have taken place with federal and state agencies or pass-through entities.
46. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards or stated that there was no such noncompliance.
47. Management believes that the auditee has complied with the direct and material compliance requirements (except for noncompliance it has disclosed to the auditor).
48. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to state projects and federal program financial reports and claims for advances and reimbursements.
49. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.
50. Management has disclosed to the auditor any communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
51. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
52. Management is responsible for taking corrective action on audit findings of the compliance audit.
53. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.

54. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
55. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stated that there were no such known instances.
56. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect the entity's system of internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
57. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
58. The copies of federal and state program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
59. Management has charged costs to federal and state awards in accordance with applicable cost principles.
60. Management is responsible for, and has accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by Uniform Guidance and the State of Florida Single Audit Act
61. The reporting package does not contain protected personally identifiable information.
62. Management has accurately completed the appropriate sections of the data collection form.
63. Management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

Feeding Florida, Inc



Robin Safley
Executive Officer



On behalf of
Lanigan & Associates