



2021 IMPACT REPORT







# The Best in Us

*As I write this, more than 600,000 people in America have died due to COVID-19 — and the number facing hunger and poverty has grown by tens of millions. In 2020, the Oregon Food Bank Network saw nearly double the amount of people who sought assistance in 2019. And communities who have experienced disproportionate rates of hunger for decades have been hit especially hard — people of color, immigrants and refugees, trans and gender nonconforming communities and single moms and caregivers.*

*And yet, in many ways, this pandemic has brought out the best in us. In the midst of a massive public health and economic disaster, our community acted with and for one another. Staff and volunteers across 21 regional food banks and 1,400 food assistance sites kept food flowing to those of us facing hunger. The outpouring of community generosity through time, money and energy has been nothing short of phenomenal. We have cared for each other in large and small ways — and we have uncovered new power to drive collective change.*

*Even during the worst crisis of my lifetime, we made meaningful progress toward resilient communities that never go hungry. We advanced legislative changes that will improve the lives of millions of people in Oregon and across the country: a permanent increase in Supplemental Nutrition Assistance Program (SNAP) benefits; expansion of the federal Child Tax Credit; major*

*state investments in food and housing security; and a more inclusive Oregon for immigrant and refugee communities.*

*Internally, we recommitted our organization to the pursuit of equity and racial justice in all we do. We launched a Policy Leadership Council, made up entirely of community leaders with lived experience of hunger and its root causes, to lead our work in identifying and removing barriers to prosperity for all. And we raised our organizational minimum wage to \$21.50, so that no one who works here will ever have to make the impossible choice between food and other essentials.*

*This is the best in us — and there is so much more we can do together. With the challenges and opportunities ahead, there's no time to rest. If we continue as we have begun, I know that we will #EmergeStronger together.*

*With love and respect,*

A handwritten signature in black ink, appearing to read 'Susannah Morgan', with a long, sweeping horizontal line extending to the right.

Susannah Morgan, CEO

# COVID-19 Escalates Food Insecurity

At Oregon Food Bank, we envision resilient communities that never know hunger – communities that have representative decision-making structures and that maintain strong safety nets. And we envision communities that are well positioned to overcome threats to our people’s health, well-being and capacity to contribute to the common good.

It is no secret that together we’ve faced enormous, converging challenges over the past year. Yet we are proud of the resilience, resourcefulness and creativity of our community. Your support allowed us to remain responsive and reliable in meeting evolving community needs and creating profound, transformative change for people experiencing food insecurity.

In the pandemic’s wake, thousands of families faced food insecurity for the first time, with no prior knowledge of emergency food assistance or government benefits like SNAP and Women, Infants and Children (WIC). Thousands more had long faced systemic challenges that drive hunger and poverty. The pandemic compounded all of these struggles, creating wider gaps between household incomes and essential needs. Making matters worse, nearly 70,000 essential workers were ineligible for enhanced benefits included in federal relief packages.

**At its peak, nearly 1.7 million community members sought food assistance through the Oregon Food Bank Network – double what we saw in the prior year.**

Alongside our community, we commit to navigating the many challenges of natural disasters layered on top of the ongoing pandemic – from radical operational shifts to keep food flowing, to our efforts to ensure the health and safety of staff, partners and the broader foodstream. Over the past year Oregon Food Bank leaned into flexibility, innovation and adaptation in response to the ongoing pandemic, wildfires and national momentum to bring about racial justice and transformational change.



# Pandemic Response

## Pandemic Innovation in Food Distribution

Public health restrictions and logistical challenges required an entirely new approach to many of our food sourcing and distribution strategies. We piloted new distributions for partner agencies that lack refrigeration — increasing high-volume access to fresh produce, dairy and other perishable, nutrient-dense products. To limit exposure among OFB and partner-organization staff, we closed our central docks and transitioned to a direct delivery model for partner agencies.

Oregon Food Bank has maintained a presence and key leadership role in support of the Office of Emergency Management's Emergency Service Functions in partnership with Department of Human Services (DHS), the virtual Emergency

Command Center and State Feeding Taskforce. Through ingenuity, hard work and care for our community, we have maintained critical services through supply chain disruptions, public health challenges and extended wildfires and natural disasters.

And with your support, Oregon Food Bank also tended to our partners with guidance, funding and infrastructure support. Our newly-launched Network Equity & Racial Justice team helps ensure the vitality of the anti-hunger movement's ecosystem throughout our region. For example, in the past year, we increased our grantmaking to exceed \$800,000 for organizations led by and rooted within Black, Indigenous and other communities of color — along with \$150,000 in financial relief for essential immigrant and migrant workers through the Oregon Worker Relief Fund.



# Pandemic Response (continued)

## Ambassador Program

Oregon Food Bank's Ambassador program has expanded from a sole focus on garden-based programming to more holistic engagement in our systemic approach to ending hunger. In the past year alone, this effort has grown to encompass leadership development, organizing and civic engagement in the Congolese, East African, Karen, Palauan and Slavic communities. And many Ambassadors are now forming their own nonprofit organizations with formalized programming, from urban farming education to community-led farmers markets.



One of the outstanding Ambassadors in this year's cohort is Ner Moo, who works with fellow members of the Karen community, an ethnic group whose homeland is near the Thailand-Myanmar border. Like so many of his neighbors, Ner Moo's family are refugees who fled ethnic violence in their home countries. He's seen first-hand the positive impact local gardening and farming efforts can bring to a vulnerable community – leading a group that grows white eggplants, basil, water spinach and other culturally-relevant produce and herbs that were sourced from their home countries with Oregon Food Bank's support. Each month, their harvest forms the foundation of an incredible Free Food Market that

serves our local Karen community and beyond. And the farm will soon expand to an even larger plot of land in Boring, OR, with support from our friends at Outgrowing Hunger.

Community-led efforts like these are supported by a transformation of Oregon Food Bank's approach to philanthropy. We know our drive toward resilient, hunger-free communities is bigger than any one organization or initiative – and that the most effective solutions come from impacted communities. We hope you'll join us in strengthening regional food systems by supporting local organizations and leaders at the forefront of the anti-hunger movement!



# By The Numbers

**65,065 SUPPORTERS**

donated financially, including 25,998 new supporters



**281,000+ COMMUNITY MEMBERS**

found resources in 14 languages via FoodFinder



**52.5 MILLION MEALS**

shared across our Network



**6,000 GROCERY GIFT CARDS**

distributed in BIPOC and immigrant communities



**51% OF ALL FOOD**

distributed as fresh or frozen produce, dairy and protein



**7,000+ ACTIONS**

to advance anti-hunger policy and systems change



**10,350 VOLUNTEER SHIFTS**

supported central food distribution efforts



**\$350,000 DIRECTED**

to wildfire recovery efforts







# COVID-19 Puts Systemic Inequities on Full Display

The pandemic has shown us all how closely our health and well-being is tied to one another. Yet the disproportionate impact of COVID-19 among Black, Indigenous and all People of Color cannot be denied. Even before the pandemic, food insecurity among Black and Indigenous households was more than double the rate of white households in Oregon. Latinx families were three times as likely to face hunger than other families.

Black and Latinx workers are also more likely to serve in front-line essential roles, putting them at greater risk of exposure to the virus. And they are more likely to experience severe symptoms and hospitalization due to higher rates of underlying conditions that stem from generations of unequal access to healthcare and pervasive inequities in employment, housing and education.

**These disparities leave too many of our neighbors vulnerable to poverty, illness and hunger. Which is why – in the midst of an ongoing pandemic – millions of people are taking to the streets, speaking out in the halls of power and turning out in massive numbers at the ballot box to demand justice.**

Oregon Food Bank is proud to share a common vision with the many voices demanding that our communities be free from injustice, violence, poverty and hunger.

Systemic discrimination and oppression drive poverty, and poverty is the single biggest driver of hunger. When we are able to earn a living wage and access affordable housing and healthcare, we're far better equipped to buy fresh and nutritious food.

Yet there's no shortage of harmful policies and systems in place that create barriers to accessing these essential resources. As a result, serious disparities can be found across the board – especially in health, nutrition and economic outcomes. That's why racial justice work is food justice work – because the systemic inequities that continue to widen the racial divide are also the root causes of hunger.

Your support helps us meet both the rising need for food assistance today and advocate for the kind of systemic change we need to end hunger for good. We will emerge stronger when we address hunger together, as a community.

# Emerging Stronger Together

## Connecting Communities to Food and Resources

In the midst of supply chain disruptions, concerns about shutdowns and shifting regulations, we kept food moving to hard-hit communities throughout the state. Oregon Food Bank achieved the ambitious goal of connecting area families with more than 52.5 million meals worth of food – 63 million pounds in all – with a focus on sourcing food from local farmers, manufacturers and distributors.

Double Up Food Bucks (DUFb) doubles the value of SNAP benefits at farmers' markets, grocery stores and farms offering Community Supported Agriculture (CSA) shares so shoppers can bring home more fresh fruits and vegetables. Through the expansion of Double Up Food Bucks and distribution of Grocery Gift Cards, we increased the purchasing power of food insecure households by over \$1,250,000. In addition to promoting agency and choice by supporting families in purchasing culturally and dietarily relevant foods, these programs also support regional economies – investing resources in local grocery stores and farms at a time when food systems across the state struggled.

At the same time, we are partnering with 58 culturally-specific and -responsive organizations to direct more than \$800,000 toward community-led solutions to hunger.

## Among our partners in 2020-21:

- African Gardens Food Access project
- ARISE and Shine
- Beyond Black CDC
- Black Food Sovereignty Coalition
- Black Mental Health Oregon
- Black Parent Initiative
- CAMPO
- Causa Oregon
- Centro Cultural
- Centro Latino Americano
- Community Connection of Northeast Oregon
- Don't Shoot PDX
- Evulacree
- Food Roots
- Four Rivers Welcome Center
- Immigrant Mutual Aid – Clackamas
- Kairos PDX
- Living Islands Non-profit
- New Hope Day Shelter
- Next Door, Inc.
- Oregon Karen Association
- Oregon Rural Action
- Portland African American Leadership Forum
- RISEN Community
- Rural Organizing Project
- Southern Oregon Coalition for Racial Equity
- The Love Coalition
- Todos Juntos
- Urban League of Portland
- Utopia PDX





Oregon Food Bank is organizing and moving communities into action toward more just and resilient food systems. By investing in solutions identified and implemented by our communities, we're improving access to healthy, culturally-relevant foods for all people.

# Emerging Stronger Together (continued)

## Expanding Access to Fresh Produce

Over the past year, we've reached a significantly greater number of Double Up Food Bucks shoppers through continued expansion to new farmers markets and grocery stores – including culturally-specific grocers and rural retailers located within areas of low food access. Our 17 new grocery partners alone doubled the buying power for fresh produce across more than 34,000 transactions.

We are particularly excited about the launch of DUFB at several new stores – from culturally-specific stores with high SNAP redemption like Portland's Fubonn International Market, to Chester's Markets in John Day, where the program has grown steadily each month. A new DUFB Ambassador program will support outreach to identify and address barriers to DUFB and SNAP. And Oregon Food Bank is working to expand the Double Up Food Bucks program to more than two dozen stores across 15 counties, with a focus on culturally-specific stores and rural retailers serving populations within areas of low food access.

**“Double Up Food Bucks has made healthy organic foods more accessible to me and is a wonderful way to enable people with low incomes to have the right to healthy foods. Health should not be reserved for the wealthy but something cultivated and celebrated by all!”**

**Astoria shopper**

## Community Food Systems That Sustain us all

Oregon Food Bank works in partnership with organizations and leaders throughout Oregon and Southwest Washington to build food systems that sustain everyone in our communities – from farmers and farmworkers, to grocery stores and their employees, to end consumers.

Alongside countless partners, our efforts strive toward food justice through programs that support beginning farmers of color, immigrant and refugee community leadership, partnering





with BIPOC, immigrant, refugee, trans and gender nonconforming and single mothers and caregiver farmers to provide food to their communities, and community action statewide.

Among these inspiring partnerships is Mudbone Grown's work to establish the Feed'em Freedom Foundation – a nonprofit with a mission to ignite and center Black Agriculturists to participate as owners and movement leaders in agriculture, land stewardship, regional food security and economic prosperity. Oregon Food Bank is supporting the foundation's effort to establish a food center to provide agricultural training, youth leadership development, economic development opportunities and an on-site food pantry for Black Oregonians.

In 2021, we launched a pilot called the Community Grower Support Fund. This program contracts with BIPOC, immigrant, refugee, trans and gender nonconforming and single mother and caregiver growers to provide locally grown food to communities impacted by hunger. The initiative funds land, inputs and infrastructure across 20 community projects – paying growers up front for food they then distribute to community members impacted by hunger. We work with growers who have established distribution outlets within their communities, and help to connect new growers to local food pantries, free food markets and community organizations. This effort builds on the successes of our Pathways to Farming program, which has helped to launch 15 new BIPOC-led farm businesses in recent years.

### **Food, Education and Agriculture Solutions Together (FEAST)**

FEAST is a community organizing process that allows participants to build a healthier, more equitable and more resilient local food system through informed and facilitated discussions and action plans. Our Union County FEAST Leadership Team is an impressive collection of organizers, farmers, service providers, healthcare workers and leaders from a number of organizations in the Pacific Islander community. Following a large virtual gathering, the FEAST team held one-on-one meetings with each participant to discuss and fund specific project plans. The virtual pivot allowed for stronger personal connections that fostered a host of new partnerships around longer-term projects. Just one example: members of La Grande's Pacific Islander community are now working with local farmers to grow and distribute culturally relevant foods like taro root.

Morrow and Umatilla County FEAST events focused on bringing together Latinx community members to discuss solutions to gaps in the local food system. Through monthly facilitated meetings, local leaders held virtual events in English and Spanish to connect community members to available resources such as WIC, local food pantries, cooking classes and more. Latinx parents were particularly interested in the inclusion of more culturally relevant foods on school lunch menus, which is now a key focus for local FEAST organizers and community leaders for the coming year.

# Building A Movement

## Community Action to Advance Anti-Hunger Policies

Oregon Food Bank is proud to support one of the largest food assistance networks in the country, made up of 21 regional food banks and more than 1,400 pantries, markets and meal sites. Even with this scale, we know we can't end hunger for good through emergency food assistance alone. We need true, systemic change to address hunger at its roots.



That's why we advocate for anti-hunger policies and investments at all levels of government. In September, we formally launched our Policy Leadership Council as a key step in shortening the distance between people who experience food insecurity and the decisions that affect us. The Council is made up entirely of community leaders who also have lived experience of food insecurity, systemic racism, gender oppression and other systemic inequities. Collectively, their leadership advances Oregon Food Bank's 10-year vision and belief that the strongest solutions to food insecurity come from community expertise.

Representing urban, rural and suburban communities from Astoria to Umatilla, Eugene to Grande Ronde, Policy Leadership Council members bring an incredible depth of local leadership and experience to the food bank's mission to end hunger and its root causes. Together, they'll determine Oregon Food Bank's grassroots advocacy agenda by identifying the policies and systems that drive hunger and poverty in our communities.

**“Enacting a Policy Leadership Council that’s not only Black, Indigenous and People of Color – but people from all walks of life – that have experienced some sort of oppression is so important. It brings our unique lenses into enacting policy changes that have an impact at the statewide or local levels.”**

**Yaneli Hernandez-Tapia, she/her/hers | Salem**

## Establishing Year-Round Civic Engagement Initiatives

Through year round civic engagement, Oregon Food Bank is building a base of individuals and organizational partners that are cultivating a movement for racial, gender and economic justice across the state.

In spite of pandemic-spurred limitations, Oregon Food Bank engaged in a significant effort to promote participation in the 2020 Census – then built upon that foundation to establish an effective #EmergeStronger outreach program through the 2020 elections. Coalition efforts contributed to winning a new congressional seat in Oregon and helped to deliver victories in seven of eight endorsed ballot measures – including major investments in early childhood education, mental health services, public safety and police reform and other key resources that help communities thrive.

Combined, these victories will provide benefits and reduce barriers for individuals and families likely to experience food insecurity, and advance equity for Black, Indigenous and all People of Color.

**“The system isn’t made for us; it’s made to exploit us as People of Color. How do we engage in the system, but also address the inequity in the system? It’s important to assess what causes the metaphorical fires for families and think bigger-scale – like policy change – in order to meet the needs of the community, especially those who have been marginalized for so long.”**

**Andrea Gonzalez, she/her/ella | Astoria**







**“Our communities need to make informed decisions. As leaders, we need to inform and promote political education.”**

**Liban Satu, ORCACL**

## **Strengthening Community Partnerships**

Through phone conversations, text banks, virtual gatherings and more, **over 5,600 community members engaged in 1-on-1 conversations** about the voting process and anti-hunger issues on the ballot. Combined, our broader civic engagement efforts were accessed more than 5.6 million times across email, social media, advertising and the our #VoteOutHunger action hub.

Importantly, the majority of person-to-person engagement was led by leaders in the Latinx, African and Karen communities. Just one example: for several years, we have partnered with Oregon Coalition of African Community Leaders (ORCACL), which includes immigrants and refugees from various regions in Africa. Together, we organized online community discussions about anti-hunger ballot measures — including dozens of new leaders recruited specifically to engage in the policy change efforts. We then worked to identify eligible voters in leaders’ communities and supported outreach, registration and turnout efforts.

# Building A Movement (continued)

## Advancing Our #EmergeStronger Legislative Agenda

Building off multiple 2020 ballot measure victories, we turned our focus to the 2021 legislative session as a critical next step in lifting community leaders and advancing the policies and investments to help our communities #EmergeStronger. Throughout the session, we remained focused on increasing food security; advancing economic, racial and immigrant justice; and ensuring that the state invests in relief for those who have been disproportionately impacted by the pandemic.

With many supporters no longer able to participate in on-site volunteer shifts due to COVID-19 precautions, we launched integrated phone- and text-banks as opportunities to contribute in an ongoing and meaningful way. This new corps of activists significantly increased our capacity to personally communicate with fellow supporters throughout the state. As a result, more than 2,500 OFB community members – from 132 cities and towns across all 36 counties – took action in support of policies that help to eliminate hunger and its root causes. Every State Representative and Senator heard support for the Oregon Food Bank legislative agenda from constituents in their districts.

**“I am a worker who pays her taxes and I do not have the right to benefit from the Earned Income tax credit (EITC). During these excruciating times with the pandemic I am unable to receive benefits such as food stamps or health insurance. If HB 2819 is approved many families in the state – and me personally – would benefit greatly. In my case, I would not have to work two jobs to meet basic needs such as rent, electricity, healthy food and medical expenses....All workers, no matter their place of origin, should be able to earn enough to support their families and lead healthy and comfortable lives.”**

**Areceli C, Latinx Leadership Group member,  
testifying in support of the Leave No Worker Behind Act**

# How You Can Get Involved

Our vision for resilient communities that never know hunger is only possible through the strength of our community partnerships. There are many ways for you to get involved in the fight to end hunger for good!

## BECOME A PARTNER

### Corporate & Organization Partners

Engaged, socially-responsible corporate and organization partners are key to ending hunger and hunger's root causes. We seek values-aligned collaborators that share our vision.

### Food Industry Partners

The majority of the food we distribute comes through the generosity of our incredible partners in the food industry – from local growers, packers, retailers, manufacturers and more. We seek food industry partners that are looking for innovative ways to make their product or expertise stretch further to help the communities we live and work in. Our food resource developers ensure that the fruits of your labor support area families in need of food assistance, rather than being wasted.

### Community Partners

Throughout the region, we work with a wide variety of community partners to advance our mission of eliminating hunger and its root causes. From running food pantries and free food markets, to supporting local BIPOC farmers, to grassroots organizing around anti-hunger policies, we are honored to work with so many passionate and committed individuals and organizations.

**“As a child there were days when we had no or very little food in the house. We always got through it, but it is something I have never forgotten... I donate to the Oregon Food Bank because I don't want others to have this, and I feel incredibly thankful that I have the means to do this.”**

**Dolores, Monthly Sustainer**





## VOLUNTEER

**Volunteer to support the nearly 1 in 5 community members** who have faced hunger in the pandemic's wake. Through your time and effort, there are many ways to support the movement to end hunger and its root causes.

We continue to offer socially-distanced volunteer shifts at our warehouses and out in the community, along with opportunities to make a difference from the comfort of home. Please check our website for the latest shifts and events!



## ADVOCATE

**Join us to build a powerful movement.** Oregon Food Bank's Advocacy team works year-round to advance anti-hunger policies at the local, state and federal level. Through the concerted efforts of people like you, we can ensure that decision-makers get the message: our communities need investments to keep food flowing today and we need systemic change to end hunger for good.



## DONATE

**Become a Monthly Sustainer** as an easy, convenient way to support our work throughout the year. Set up your recurring gift and we will take care of the rest.

**Join our Legacy Circle** and ensure that your family has a lasting impact through a planned gift to Oregon Food Bank. You can designate a percentage or specific dollar amount and revise at any time.

Thank you for your continued partnership in our mission to end hunger and its root causes. The entire Oregon Food Bank team is here to help achieve our shared goals, so please don't hesitate to reach out!



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**Together, we can end hunger  
and its root causes for good.**



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**OREGON FOOD BANK, INC.**

**FINANCIAL STATEMENTS**

**Year Ended June 30, 2023**



**KERN ▲ THOMPSON**  
CERTIFIED PUBLIC ACCOUNTANTS



**OREGON FOOD BANK, INC.**  
**FINANCIAL STATEMENTS**  
**Year Ended June 30, 2023**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Oregon Food Bank, Inc.  
Portland, Oregon

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

**Opinion**

We have audited the accompanying financial statements of Oregon Food Bank, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

**Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Oregon Food Bank, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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 Oregon Food Bank, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

To the Board of Directors  
Oregon Food Bank, Inc.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated April 1, 2024 on our consideration of the Oregon Food Bank, Inc.'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 Oregon Food Bank, Inc.'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 the Oregon Food Bank, Inc.'s internal control over financial reporting and compliance.

#### **Report on Summarized Comparative Information**

We have previously audited the Oregon Food Bank, Inc.'s 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 14, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Kern + Thompson, LLC*

Portland, Oregon  
April 1, 2024



**OREGON FOOD BANK, INC.**

**STATEMENT OF FINANCIAL POSITION**

**June 30, 2023**

(With Comparative Totals as of Year Ended June 30, 2022)

**ASSETS**

	<b>2023</b>	<b>2022</b>
Cash and cash equivalents	\$ 11,429,767	\$ 29,921,155
Grants and other receivables	9,944,580	4,161,573
Pledges receivable	4,308,607	9,989,047
Inventory	3,585,167	3,447,123
Prepaid expenses	481,133	426,228
Investments	40,595,362	24,183,811
Property and equipment, net	18,451,393	16,606,632
<b>Total assets</b>	<b>\$ 88,796,009</b>	<b>\$ 88,735,569</b>

**LIABILITIES AND NET ASSETS**

Accounts payable	\$ 3,271,198	\$ 1,603,850
Agency pass-through payable	160,393	83,416
Accrued payroll and vacation	1,328,224	892,049
Obligations under annuity agreements	51,016	66,497
<b>Total liabilities</b>	<b>4,810,831</b>	<b>2,645,812</b>
<b>Net assets</b>		
Without donor restrictions		
Undesignated	36,308,744	39,511,977
Board designated	20,000,000	20,000,000
Board designated endowment	2,424,372	2,379,545
Net property and equipment	18,451,393	16,606,632
<b>Total without donor restrictions</b>	<b>77,184,509</b>	<b>78,498,154</b>
With donor restrictions	6,800,669	7,591,603
<b>Total net assets</b>	<b>83,985,178</b>	<b>86,089,757</b>
<b>Total liabilities and net assets</b>	<b>\$ 88,796,009</b>	<b>\$ 88,735,569</b>

See notes to financial statements.

**OREGON FOOD BANK, INC.**

**STATEMENT OF ACTIVITIES**

**Year Ended June 30, 2023**

(With Comparative Totals for the Year Ended June 30, 2022)

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>2023</b>	<b>2022</b>
<b>Revenues and other support</b>				
Contributions	\$ 27,568,553	\$ 2,047,620	\$ 29,616,173	\$ 38,407,528
Harvest Dinner, net of expenses of \$86,938 for 2022	-	-	-	469,137
Government support	20,179,739	-	20,179,739	19,217,501
Food-to-buy program	2,022,804	-	2,022,804	1,103,650
Donated goods and services	6,172	-	6,172	15,024
Investment income	1,556,285	-	1,556,285	(2,683,961)
Other income	77,448	-	77,448	123,611
In-kind food	47,124,354	-	47,124,354	39,965,874
Pass-through revenue	9,128,474	-	9,128,474	6,301,404
Net assets released from restrictions:				
Satisfaction of purpose restrictions	2,838,554	(2,838,554)	-	-
<b>Total revenues and other support</b>	<b><u>110,502,383</u></b>	<b><u>(790,934)</u></b>	<b><u>109,711,449</u></b>	<b><u>102,919,768</u></b>
<b>Expenses</b>				
Programs				
Food programs	90,449,100	-	90,449,100	72,307,739
Education and other programs	5,989,930	-	5,989,930	3,009,460
Advocacy	3,004,528	-	3,004,528	2,078,910
Supporting services				
Management and general	4,534,458	-	4,534,458	2,626,959
Fundraising	7,838,012	-	7,838,012	7,333,357
<b>Total expenses</b>	<b><u>111,816,028</u></b>	<b><u>-</u></b>	<b><u>111,816,028</u></b>	<b><u>87,356,425</u></b>
<b>Change in net assets</b>	<b>(1,313,645)</b>	<b>(790,934)</b>	<b>(2,104,579)</b>	<b>15,563,343</b>
Net assets, beginning of year	<u>78,498,154</u>	<u>7,591,603</u>	<u>86,089,757</u>	<u>70,526,414</u>
<b>Net assets, end of year</b>	<b><u>\$ 77,184,509</u></b>	<b><u>\$ 6,800,669</u></b>	<b><u>\$ 83,985,178</u></b>	<b><u>\$ 86,089,757</u></b>

See notes to financial statements.

**OREGON FOOD BANK, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES**

**Year Ended June 30, 2023**

(With Comparative Totals for the Year Ended June 30, 2022)

	<u>PROGRAM SERVICES</u>			<u>SUPPORTING SERVICES</u>			<u>Total</u>	
	<u>Food Programs</u>	<u>Education and Other Programs</u>	<u>Advocacy</u>	<u>Total Programs</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>2023</u>	<u>2022</u>
Operating activities:								
Salaries and related expenses	\$ 13,110,918	\$ 1,839,593	\$ 1,990,719	\$ 16,941,230	\$ 2,270,541	\$ 5,095,288	\$ 24,307,059	\$ 19,310,238
Purchased contract services	599,498	87,490	371,940	1,058,928	375,007	585,825	2,019,760	1,248,052
Supplies and miscellaneous	400,772	13,729	29,674	444,175	-	31,442	475,617	317,238
Telephone and computer support	808,659	47,422	63,998	920,079	87,061	374,002	1,381,142	1,068,628
Postage and publications	58,988	19,247	5,821	84,056	135,454	1,301,394	1,520,904	1,211,113
Transportation	924,427	-	-	924,427	-	-	924,427	849,828
Occupancy	780,529	59,443	18,992	858,964	28,610	49,774	937,348	771,941
Insurance	196,624	8,518	4,275	209,417	6,436	11,204	227,057	201,994
Equipment and maintenance	228,896	4,359	1,437	234,692	-	7,200	241,892	305,668
Conferences, meetings, and travel	182,755	90,250	143,801	416,806	28,179	72,005	516,990	280,358
Dues and fees	40,930	127,880	2,137	170,947	350,178	268,878	790,003	524,730
Depreciation	-	-	-	-	1,247,992	-	1,247,992	1,108,550
Food related costs	1,432,224	-	-	1,432,224	-	-	1,432,224	1,320,675
Partner support	1,468,727	3,691,999	371,734	5,532,460	-	41,000	5,573,460	2,576,586
Network support	428,606	-	-	428,606	-	-	428,606	762,934
Pass-through activities	9,150,582	-	-	9,150,582	5,000	-	9,155,582	5,406,151
Value of product distributed:								
Food-to-buy goods distributed	1,948,997	-	-	1,948,997	-	-	1,948,997	1,009,850
Purchased product distributed	12,148,259	-	-	12,148,259	-	-	12,148,259	7,560,439
In-kind product distributed	46,538,709	-	-	46,538,709	-	-	46,538,709	41,521,452
<b>Total expenses</b>	<b>\$ 90,449,100</b>	<b>\$ 5,989,930</b>	<b>\$ 3,004,528</b>	<b>\$ 99,443,558</b>	<b>\$ 4,534,458</b>	<b>\$ 7,838,012</b>	<b>\$ 111,816,028</b>	<b>\$ 87,356,425</b>

See notes to financial statements.



**OREGON FOOD BANK, INC.**

**STATEMENT OF CASH FLOWS**

**Year Ended June 30, 2023**

(With Comparative Totals for the Year Ended June 30, 2022)

	<b>2023</b>	<b>2022</b>
<b>Cash flows from operating activities:</b>		
Change in net assets	\$ (2,104,579)	\$ 15,563,343
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	1,247,992	1,108,550
Change in value of investments	(676,375)	3,418,047
(Increase) decrease in:		
Accounts, pledges, and other receivables	(102,567)	(9,142,867)
Inventory	(138,044)	1,372,627
Prepaid expenses	(54,905)	(121,284)
Increase (decrease) in:		
Accounts payable and accrued expenses	2,180,500	(2,307,566)
Advance deposits and deferred revenue	-	(17,500)
Refundable advances - conditional grants	-	(1,049,094)
Refundable advance - Paycheck Protection Program	-	(2,560,665)
Net cash flows provided by (used in) operating activities	352,022	6,263,591
<b>Cash flows from investing activities:</b>		
Purchase of property and equipment	(3,092,753)	(1,365,931)
Annuity payments to beneficiaries	(15,481)	(8,091)
Proceeds from investments and certificates of deposit	-	93,041
Purchases of investments	(15,735,176)	(731,556)
Net cash flows provided by (used in) investing activities	(18,843,410)	(2,012,537)
<b>Net change in cash and cash equivalents</b>	<b>(18,491,388)</b>	<b>4,251,054</b>
Cash and cash equivalents, beginning of year	29,921,155	25,670,101
<b>Cash and cash equivalents, end of year</b>	<b>\$ 11,429,767</b>	<b>\$ 29,921,155</b>

See notes to financial statements.

## OREGON FOOD BANK, INC.

### NOTES TO FINANCIAL STATEMENTS

June 30, 2023

#### NOTE A – DESCRIPTION OF ORGANIZATION

Oregon Food Bank (OFB or the Organization) acts as a convener, capacity builder and resource broker to support community partners of the Oregon Food Bank Network, the Oregon Community Food Systems Network and other regional and statewide collaborations. Oregon Food Bank owns and operates a warehouse in Multnomah County, serving as the hub for statewide receipts and distribution of Federal Commodities and corporate and private donations. Additionally, OFB owns and operates five Regional Food Banks, serving Multnomah, Clackamas, Washington, Harney, Malheur, Tillamook, Sherman, Hood River and Wasco Counties. OFB builds community engagement through robust client and volunteer lead networks.

- Oregon Food Bank believes that food and health are basic human rights for all. We know that hunger is not just an individual experience; it is also a community-wide symptom of barriers to employment, education, housing and health care. That's why OFB works on two fronts in its mission to end hunger in Oregon: we build community connections to help people access nutritious, affordable food today, and build community power to eliminate the root causes of hunger for good.
- As an organization that touches every corner of our state—and building on the power of food as a shared human experience that connects us all—Oregon Food Bank has a unique role in mobilizing action to support the long-term health and resilience of all communities.
- Ending hunger means ensuring that all of us—no matter our racial background, or identity — have the opportunity to earn a living, get the health care we need without going into debt, and afford safe, secure housing. It also means building and supporting local food systems in places where people currently lack access to healthy food in urban and rural communities.
- We believe in community-led change—and our work to create hunger-free communities is led by people who have experienced hunger. Amplifying community voices and growing grassroots power are core parts of our work to address the root causes of hunger.

We are members of Feeding America, a national organization supporting more than 200 food banks across the country, and the largest domestic hunger relief agency in the United States.

#### **Government Programs**

OFB receives funds through several government programs that are passed through to some or all OFB Network of Regional Food Banks. Pass through allocations are computed using various poverty, unemployment and other population factors depending upon the program. Continued funding levels are subject to annual renewal by the governmental agencies.

#### **The Emergency Food Assistance Program (TEFAP)**

The Emergency Food Assistance Program is a Federal program that supplements the diets of Americans meeting income eligibility requirements, by providing emergency food and nutrition assistance. TEFAP also provides funding for direct costs of personnel, storage, and distribution expenses incurred for the operation of the USDA commodities program which is passed through to the RFBs. Under contract with the Oregon Department of Human Services (DHS), OFB receives and distributes TEFAP commodities to the RFB's.

**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2023**

**NOTE A – DESCRIPTION OF ORGANIZATION (CONTINUED)**

**Oregon Hunger Response Fund (OHRF)**

Oregon Hunger Response Fund was established by the State of Oregon in 1993 to acquire food and new food sources, build network capacities and link emergency food clients to other services.

**The Commodity Supplemental Food Program (CSFP)**

The Commodity Supplemental Food Program is a federally funded nutrition program, which works to specifically improve the health of low-income elderly people.

**Emergency Food and Shelter Program (EFSP)**

OFB makes bulk purchases of food for local agencies in Clackamas, Multnomah and Washington counties. It is reimbursed for its bulk purchases with funds from the U.S. Federal Emergency Management Agency (FEMA) Emergency Food and Shelter Program(EFSP) which are passed through by government or other agencies.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Financial Statement Presentation**

The Organization reports information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions. Accordingly, the net assets of the Organization and changes therein are classified and reported as follows:

- **Net Assets Without Donor Restrictions** – Net assets that are not subject to donor-imposed stipulations. The Board of Directors may designate net assets without donor restrictions for specific purposes.
- **Net Assets With Donor Restrictions** – Net assets either subject to donor-imposed stipulations that will be met either by actions of the Organization and/or the passage of time, or net assets with donor restrictions that are not subject to appropriation or expenditure.

Expenses are reported as a decrease in net assets without donor restrictions. Gains and losses are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expiration of net assets with donor restrictions (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as net assets released from restrictions.

**Cash and Cash Equivalents**

For financial reporting purposes, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. Cash and cash equivalents held for long-term investment purposes are excluded from cash and cash equivalents and included in investments.



**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2023**

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Investments**

Investments are carried at fair value. Net appreciation (decline) in the fair value of investments, which consists of the realized gains or losses and the unrealized appreciation (decline) of those investments, is shown in the statement of activities. Interest income is accrued as earned and reported net of investment advisory fees. Security transactions are recorded on a trade date basis.

**Grants and Other Receivables**

Receivables represent amounts due from partner agencies and regional network foodbanks for share contributions and food to buy purchases. No provision for estimated uncollectible receivables has been made, since management considers all receivables fully collectible. There were immaterial amounts older than 90 days at June 30, 2023.

**Pledges Receivable**

Pledges receivable represent unconditional promises to give and are unsecured. Management considers all pledges receivables to be fully collectible; therefore, no provision for estimated uncollectible accounts has been made.

**Property and Equipment**

Acquisitions of property and equipment in excess of \$5,000 are capitalized. Property and equipment purchased are recorded at cost. Donated assets are reflected as contributions at their estimated values on the date received. Depreciation of property and equipment is calculated using the straight-line method over the estimated useful lives of the assets which range from 3 to 40 years.

**Refundable Advances**

- **Conditional Grants**

Refundable advances result primarily from conditional grant payments received prior to the incurrence of allowable grant expenditures and are refundable to the grantor if not used for grant purposes.

**Revenue Recognition**

Revenues from various sources are recognized as follows:

- **Contributions:** Contributions, which include unconditional promises to give (pledges), are recognized as revenues in the period OFB is notified of the commitment. Bequests are recorded as revenue at the time OFB has an established right to the bequest and the proceeds are measurable. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Contributions received with both donor-imposed conditions and restrictions that are met in the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions.

OREGON FOOD BANK, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 2023

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- **Special Events:** The Organization records special events revenue equal to the fair value of direct benefits to donors, and contribution income for the excess received when the event takes place. Amounts received in advance for events, if any, are recorded as deferred revenue and recognized when the event occurs.
- **Government Support:** A portion of the Organization's revenue is derived from cost-reimbursable grants and contracts, which are conditional upon certain performance requirements and/or incurring allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has met the performance requirements or incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures, if any, are reported as refundable advance—conditional grants in the statement of financial position. The Organization has been awarded cost-reimbursable grants as of June 30, 2023 of approximately \$2,821,281 that have not been recognized at June 30, 2023 because qualifying expenditures have not yet been incurred.
- **Share Contributions and Food-to-Buy Program:** Share contributions and purchased Food-to-Buy is food that is purchased by OFB at bulk prices and distributed to Regional Food Banks and local agencies at cost plus a nominal administrative fee. Share contribution revenue and Food-to-Buy program revenue is recognized upon shipment of the purchased food. Effective April 2020, all Food-to-Buy sales were transacted at cost, as a response by OFB to the food shortages caused by the global pandemic.
- **Donated Goods, Services and Food:** Donated goods are reflected as a contribution when received. OFB received approximately 20.8 million and 17.6 million pounds of food and grocery products from the food industry, other businesses, community organizations and individuals in 2023 and 2022, respectively. The product is valued at its estimated wholesale value of \$1.44 per pound at June 30, 2023. To arrive at the estimated wholesale fair value, OFB uses an independent accountant's report prepared for Feeding America as a guide to determine an average rate that reflects the specific composition of inventory held at OFB.

Donations of materials and small equipment are reflected as support without donor restrictions and expensed as utilized at their estimated fair value.

It is the Organization's policy to utilize gifts of non-monetary assets to carry out its mission. If an asset is gifted that the Organization cannot utilize, the asset will be sold at fair market value or returned to the donor.

OFB recognizes 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. In 2023, approximately 9,300 volunteers provided more than 51,800 hours re-packing food, assisting with educational and community programs and special events. These hours of general volunteer support are not reflected in the financial statements as they do not meet the criteria for recording donated services.

**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2023**

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Revenue Recognition (Continued)**

- **Pass-through revenue**

Pass-through revenue consists of government and foundation support and totaled \$9,128,474 and \$6,301,404 at June 30, 2023 and 2022, respectively.

**Income Tax Status**

Oregon Food Bank, Inc. is a nonprofit corporation exempt from federal and state income tax under section 501(c)(3) of the Internal Revenue Code and applicable state law. No provision for income taxes is made in the accompanying financial statements, as the Organization has no activities subject to unrelated business income tax. The Organization is not a private foundation.

**Functional Expenses**

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include occupancy which is allocated on the basis of square footage. Salaries and related costs, professional services, supplies, telephone and computer support, publications and postage, insurance, maintenance, conferences, meetings, travel, dues and fees, are allocated on the basis of estimated time and effort.

**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. Actual results could differ from those estimates.

**Prior Year Summarized Financial Information**

The financial statements include certain prior year summarized comparative information in total but not by net asset class or natural expense classification by function. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with Oregon Food Bank, Inc.'s financial statements for the year ended June 30, 2022, from which the summarized information was derived.



**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2023**

**NOTE C – AVAILABLE RESOURCES AND LIQUIDITY**

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its primary operations to be general expenditures. It excludes financial assets with donor or other restrictions limiting their use. Financial assets of the Organization consist of the following at June 30, 2023:

Financial assets at year-end	
Cash and cash equivalents	\$ 11,429,767
Grants and other receivables	9,944,580
Pledges receivable	4,308,607
Investments	40,595,362
Total financial assets	<u>66,278,316</u>
Less those unavailable for general expenditure within one year, due to:	
Unemployment certificate of deposit (Note F)	(229,047)
Pledges receivable in two or more years	(2,600,000)
Net assets with donor and other restrictions	(6,800,669)
Board designated	(20,000,000)
Board designated endowment	<u>(2,424,372)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 34,224,228</u>

See Note I for the Organization's policies regarding funds designated by the board as a quasi-endowment. While the Organization does not intend to use funds from the board designated funds, board designated funds could be made available, if necessary, with a majority vote of the Board.

**NOTE D – RECEIVABLES**

Grants and other receivables are unsecured and consist of the following at June 30:

	2023	2022
Regional food banks	\$ 317,789	\$ 130,103
Federal, state and county appropriations	9,285,068	3,759,177
Portland Children's Levy	205,924	189,414
Other	<u>135,799</u>	<u>82,879</u>
Total grants and other receivables	<u>\$ 9,944,580</u>	<u>\$ 4,161,573</u>

**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2023**

**NOTE D – RECEIVABLES (CONTINUED)**

Pledges receivable at June 30, represent unconditional promises to give as follows:

	<u>2023</u>	<u>2022</u>
Receivable within one year	\$ 1,970,000	\$ 5,535,300
Receivable within two to five years	<u>2,600,000</u>	<u>4,778,000</u>
Less present value adjustment of long-term pledges, at 9%	<u>(261,393)</u>	<u>(324,253)</u>
Total pledges receivable	<u>\$ 4,308,607</u>	<u>\$ 9,989,047</u>

**NOTE E – INVENTORY**

Inventory consists of donated goods valued at its estimated wholesale value, US Department of Agriculture (USDA) commodities stated at values provided by the USDA, and purchased food valued at the lower of cost or net realizable value on a first-in-first-out basis.

Inventory consists of the following at June 30:

	<u>2023</u>	<u>2022</u>
Donated product	\$ 1,617,693	\$ 980,013
USDA Food	1,278,993	1,331,027
Purchased product	<u>688,481</u>	<u>1,136,083</u>
Total Inventory	<u>\$ 3,585,167</u>	<u>\$ 3,447,123</u>

**NOTE F – UNEMPLOYMENT DEPOSIT AND SELF-FUNDED UNEMPLOYMENT INSURANCE**

Cash and cash equivalents include a certificate of deposit in the amount of \$229,047 and \$226,226 at June 30, 2023 and 2022, respectively, posted with the State of Oregon, Department of Employment, under a special election to self-insure unemployment claims in lieu of making unemployment tax payments.

**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2023**

**NOTE G – PROPERTY AND EQUIPMENT**

Property and equipment consist of the following at June 30:

	<u>2023</u>	<u>2022</u>
Land	\$ 3,394,162	\$ 3,289,142
Buildings	19,286,242	16,424,025
Office furniture and equipment	327,879	327,879
Computer equipment and software	1,524,168	1,290,887
Warehouse equipment	2,602,777	1,602,145
Vehicles	4,021,118	3,873,698
Artwork	40,800	13,800
Work in progress	141,702	1,484,521
Total property and equipment	<u>31,338,848</u>	<u>28,306,097</u>
Less accumulated depreciation	<u>(12,887,455)</u>	<u>(11,699,465)</u>
Property and equipment, net	<u>\$ 18,451,393</u>	<u>\$ 16,606,632</u>

**NOTE H – CONTINGENCIES**

Amounts received or receivable from various contracting agencies are subject to audit and potential adjustment by the contracting agencies. Any disallowed claims, including amounts already collected, would become an OFB liability if so, determined in the future. It is management's belief that no significant amounts received, or receivable will be required to be returned in the future.

**NOTE I – BOARD DESIGNATED ENDOWMENT NET ASSETS**

Board designated net assets consist of a board-designated endowment fund at Oregon Community Foundation at June 30, 2023 and 2022.

The Oregon Food Bank Endowment Fund (the Fund), also known as the Board-Directed Endowment Fund or the Quasi-Endowment Fund, was established to supplement the Annual Fund and to protect major capital investments, in order to best serve the mission of OFB and achieve its long-term strategic goals. The Board established a quasi-endowment fund account at Oregon Community Foundation (OCF). Under the terms of the agreement, variance power was not granted to OCF unless the Agency ceases to exist or loses its tax-exempt status, and distributions in the amount of a reasonable rate of return determined by OCF will be distributed to the Agency each year.

OCF maintains a well-diversified asset mix, which includes equity and debt securities, that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make distributions to support operations. Accordingly, OFB expects its investments to produce an average rate of return consistent with the market. Investment risk is measured in terms of the total investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2023**

**NOTE I – BOARD DESIGNATED ENDOWMENT NET ASSETS (CONTINUED)**

OFB may apply income from the Fund, if the Board of Directors takes specific action to do so. OFB may also use the Fund principal upon a majority vote of the Board of Directors if it determines that an emergency exists such that OFB's mission and services are jeopardized. Distributions from OCF totaled \$98,298 and \$93,041 for the years ended June 30, 2023 and 2022, respectively.

Changes in the Fund for the year ended June 30, are as follows:

	<u>2023</u>	<u>2022</u>
Balance at beginning of year	\$ 2,379,545	\$ 2,613,354
Investment income, net of expenses	143,125	(140,768)
Less transfer to operations	<u>(98,298)</u>	<u>(93,041)</u>
Balance at year end	<u>\$ 2,424,372</u>	<u>\$ 2,379,545</u>

**NOTE J – BOARD DESIGNATED NET ASSETS**

Net assets with board designations consist of the following at June 30, 2023:

Rooted & Rising	<u>\$ 20,000,000</u>
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Rooted & Rising is a multi-year campaign to pursue the vision of creating communities that never go hungry.

**NOTE K – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions consist of the following at June 30:

	<u>2023</u>	<u>2022</u>
Purpose restrictions	<u>\$ 6,800,669</u>	<u>\$ 7,591,603</u>



**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2023**

**NOTE L – CONTRIBUTION REVENUE**

Contribution revenue consists of the following for the year ended June 30:

	Without Donor Restrictions	With Donor Restrictions	Total
June 30, 2023			
Individuals	\$ 23,176,927	\$ 600,000	\$ 23,776,927
Foundations	415,147	896,620	1,311,767
Corporations	3,611,025	369,000	3,980,025
Other organizations	<u>365,454</u>	<u>182,000</u>	<u>547,454</u>
Total contributions	<u>\$ 27,568,553</u>	<u>\$ 2,047,620</u>	<u>\$ 29,616,173</u>
June 30, 2022			
Individuals	\$ 22,075,868	\$ 6,700,544	\$ 28,776,412
Foundations	1,220,768	1,848,500	3,069,268
Corporations	5,061,117	85,000	5,146,117
Other organizations	<u>810,731</u>	<u>605,000</u>	<u>1,415,731</u>
Total contributions	<u>\$ 29,168,484</u>	<u>\$ 9,239,044</u>	<u>\$ 38,407,528</u>

**NOTE M – NON-FINANCIAL CONTRIBUTIONS**

Non-financial contributions consist of the following for the year ended June 30:

	<u>2023</u>	<u>2022</u>
Government commodities	\$ 17,019,134	\$ 18,895,636
Donated food	<u>30,105,220</u>	<u>21,070,238</u>
Total in-kind food	47,124,354	39,965,874
Donated goods and services	<u>6,172</u>	<u>15,024</u>
Total non-financial contributions	<u>\$ 47,130,526</u>	<u>\$ 39,980,898</u>

All non-financial contributions received by the Organization for the years ended June 30, 2023 and 2022 were considered without donor restrictions and able to be used by the Organization as determined by the board of directors and management.

**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2023**

**NOTE N – RETIREMENT PLAN**

The Oregon Food Bank 401(k) Profit Sharing Plan allows employees to contribute funds to the Plan when hired. An employee's contributions may be made on either a pre-tax basis (the traditional 401(k) option) or on a post-tax basis (the Roth option). Employees receive OFB employer contributions of 5% of gross wages after one year of service, 6% after five years and 7% after ten years. Employees are not required to make contributions to the Plan, in order to receive an employer contribution. All contributions are fully vested when contributed. The investment decisions regarding the employer-contributed assets and employee deferrals are made by each employee. During the years ended June 30, 2023 and 2022, contributions made to the plan and charged to operations totaled \$814,488 and \$506,784, respectively.

**NOTE O – RELATED PARTY TRANSACTIONS**

Two members of the OFB Board of Directors served as directors for Regional Food Banks (RFBs) within the statewide network for the year ended June 30, 2023. During this period, these RFBs purchased goods, were eligible to receive Network Support Grants from OFB and received pass-through contributions and government grant allocations based on the allocation method in place for each grant. The individuals were also eligible and received travel reimbursement to attend meetings. The Board of Directors were aware of these transactions and understood that these took place in the normal course of operations.

During the year ended June 30, 2023, Marion-Polk Food Share, whose President and CEO is also an OFB Board member, received Network Support Grants in the amounts of approximately \$13,911.

**NOTE P – CONCENTRATIONS OF CREDIT RISK**

The Organization maintains its cash balances in a financial institution located in Portland. The balances in the checking and savings accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2023, there was approximately \$12,264,952 in uninsured balances. In addition, the majority of contributions and balances receivable are from organizations and individuals located within the same geographic region.

Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position.

Approximately 35% of the Organization's revenues come from a grant from the Oregon Department of Human Services. Approximately 91% of grants and other receivables outstanding at June 30, 2023, are related to this grant. The grant is renewed on an annual basis.

**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2023**

**NOTE Q – FAIR VALUE MEASUREMENTS**

Assets carried at fair value in the statement of financial position are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Level inputs are defined as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets and liabilities.

Level 2: Observable inputs other than those included in Level 1, such as quoted market prices for similar assets or liabilities in active markets, or quoted market prices for identical assets or liabilities in inactive markets.

Level 3: Unobservable inputs reflecting management’s own assumptions about the inputs used in pricing the asset or liability. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair values requires significant management judgment or estimation.

	<u>Total</u>	<u>Level 1</u>	<u>Level 3</u>
June 30, 2023			
Cash and cash equivalents	\$ 140,540	\$ 140,540	\$ -
Investments - Mutual funds			
Money market fund	19,234,004	19,234,004	-
Fixed income funds	7,189,386	7,189,386	-
Equity funds - domestic	8,973,995	8,973,995	-
Equity funds - international	2,633,065	2,633,065	-
Beneficial interest in assets held by OCF	<u>2,424,372</u>	<u>-</u>	<u>2,424,372</u>
Total	<u>\$ 40,595,362</u>	<u>\$ 38,170,990</u>	<u>\$ 2,424,372</u>
	<u>Total</u>	<u>Level 1</u>	<u>Level 3</u>
June 30, 2022			
Cash and cash equivalents	\$ 2,249,290	\$ 2,249,290	\$ -
Investments - Mutual funds			
Money market fund	2,000,000	2,000,000	-
Fixed income	7,280,617	7,280,617	-
Equity funds - domestic	7,973,543	7,973,543	-
Equity funds - international	2,300,816	2,300,816	-
Beneficial interest in assets held by OCF	<u>2,379,545</u>	<u>-</u>	<u>2,379,545</u>
Total	<u>\$ 24,183,811</u>	<u>\$ 21,804,266</u>	<u>\$ 2,379,545</u>

Fair values for investments in mutual funds are determined by reference to quoted market prices and other relevant information generated by market transactions.

**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2023**

**NOTE Q – FAIR VALUE MEASUREMENTS (CONTINUED)**

Fair value of the beneficial interest in assets held by others is determined by the Agency's endowment partner, OCF, and is based upon the Agency's proportionate interest in OCF's endowment partner fund liability after adjustments for contributions and distributions made during the year. OCF's endowment partner fund liability is stated at fair value, which is generally equivalent to the present value of future payments expected to be made to the endowment partners.

Assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3 inputs) include the beneficial interest in assets held at OCF:

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Balance at beginning of year	\$ 2,379,545	\$ 2,613,354
Earnings, net of fees	143,125	(140,768)
Transfer to operations	<u>(98,298)</u>	<u>(93,041)</u>
Balance at end of year	<u>\$ 2,424,372</u>	<u>\$ 2,379,545</u>

The change in value is included in investment income without donor restrictions on the statement of activities. There have been no changes in valuation techniques and related inputs.

**NOTE R – SUBSEQUENT EVENTS**

Subsequent events have been evaluated through April 1, 2024, which is the date the financial statements were available to be issued.



**OREGON FOOD BANK, INC.**

**FINANCIAL STATEMENTS**

**Year Ended June 30, 2022**



MEMBER OF  
**FEEDING**  
**AMERICA**

**KERN ▲ THOMPSON**  
CERTIFIED PUBLIC ACCOUNTANTS

**OREGON FOOD BANK, INC.**  
**FINANCIAL STATEMENTS**  
**Year Ended June 30, 2022**

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**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors  
Oregon Food Bank, Inc.  
Portland, Oregon

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

**Opinion**

We have audited the accompanying financial statements of Oregon Food Bank, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Oregon Food Bank, Inc. as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Oregon Food Bank, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of 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 Oregon Food Bank, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

To the Board of Directors  
Oregon Food Bank, Inc.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2022, on our consideration of the Oregon Food Bank, Inc.'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 Oregon Food Bank, Inc.'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 the Oregon Food Bank, Inc.'s internal control over financial reporting and compliance.

#### **Report on Summarized Comparative Information**

We have previously audited the Oregon Food Bank, Inc.'s 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 10, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Portland, Oregon  
December 14, 2022



**OREGON FOOD BANK, INC.**

**STATEMENT OF FINANCIAL POSITION**

**June 30, 2022**

(With Comparative Totals as of Year Ended June 30, 2021)

**ASSETS**

	<b>2022</b>	<b>2021</b>
Cash and cash equivalents	\$ 29,921,155	\$ 25,670,101
Grants and other receivables	4,161,573	4,661,631
Pledges receivable	9,989,047	346,122
Inventory	3,447,123	4,819,750
Prepaid expenses	426,228	304,944
Investments	24,183,811	26,963,343
Property and equipment, net	16,606,632	16,349,251
<b>Total assets</b>	<b>\$ 88,735,569</b>	<b>\$ 79,115,142</b>

**LIABILITIES AND NET ASSETS**

Accounts payable	\$ 1,603,850	\$ 3,212,137
Agency pass-through payable	83,416	308,800
Accrued payroll and vacation	892,049	1,365,944
Advance deposits and deferred revenue	-	17,500
Refundable advances - conditional grants	-	1,049,094
Refundable advance - Paycheck Protection Program	-	2,560,665
Obligations under annuity agreements	66,497	74,588
<b>Total liabilities</b>	<b>2,645,812</b>	<b>8,588,728</b>
<b>Net assets</b>		
Without donor restrictions		
Undesignated	39,511,977	50,803,352
Board designated	20,000,000	-
Board designated endowment	2,379,545	2,613,354
Net property and equipment	16,606,632	16,349,251
<b>Total without donor restrictions</b>	<b>78,498,154</b>	<b>69,765,957</b>
With donor restrictions	7,591,603	760,457
<b>Total net assets</b>	<b>86,089,757</b>	<b>70,526,414</b>
<b>Total liabilities and net assets</b>	<b>\$ 88,735,569</b>	<b>\$ 79,115,142</b>

See notes to financial statements.

**OREGON FOOD BANK, INC.**

**STATEMENT OF ACTIVITIES**

**Year Ended June 30, 2022**

(With Comparative Totals for the Year Ended June 30, 2021)

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>2022</b>	<b>2021</b>
<b>Revenues and other support</b>				
Contributions	\$ 29,168,484	\$ 9,239,044	\$ 38,407,528	\$ 39,321,343
Harvest Dinner, net of expenses of \$86,938 for 2022 and \$55,347 for 2021	469,137	-	469,137	513,577
Government support	19,217,501	-	19,217,501	10,346,103
Food-to-buy program	1,103,650	-	1,103,650	2,078,849
Donated goods and services	15,024	-	15,024	423,200
Investment income	(2,683,961)	-	(2,683,961)	3,920,272
Other income	123,611	-	123,611	70,224
In-kind food	39,965,874	-	39,965,874	55,639,662
Pass-through revenue	6,301,404	-	6,301,404	7,154,402
Net assets released from restrictions:				
Satisfaction of purpose restrictions	2,407,898	(2,407,898)	-	-
<b>Total revenues and other support</b>	<b><u>96,088,622</u></b>	<b><u>6,831,146</u></b>	<b><u>102,919,768</u></b>	<b><u>119,467,632</u></b>
<b>Expenses</b>				
Programs				
Food programs	72,307,739	-	72,307,739	83,953,849
Education and other programs	3,009,460	-	3,009,460	1,659,812
Advocacy	2,078,910	-	2,078,910	1,453,198
Supporting services				
Management and general	2,626,959	-	2,626,959	2,187,646
Fundraising	7,333,357	-	7,333,357	5,917,792
<b>Total expenses</b>	<b><u>87,356,425</u></b>	<b><u>-</u></b>	<b><u>87,356,425</u></b>	<b><u>95,172,297</u></b>
<b>Change in net assets</b>	<b>8,732,197</b>	<b>6,831,146</b>	<b>15,563,343</b>	<b>24,295,335</b>
Net assets, beginning of year	<u>69,765,957</u>	<u>760,457</u>	<u>70,526,414</u>	<u>46,231,079</u>
<b>Net assets, end of year</b>	<b><u>\$ 78,498,154</u></b>	<b><u>\$ 7,591,603</u></b>	<b><u>\$ 86,089,757</u></b>	<b><u>\$ 70,526,414</u></b>

See notes to financial statements.

**OREGON FOOD BANK, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES**

**Year Ended June 30, 2022**

(With Comparative Totals for the Year Ended June 30, 2021)

	<u>PROGRAM SERVICES</u>				<u>SUPPORTING SERVICES</u>		<u>Total</u>	
	<u>Food Programs</u>	<u>Education and Other Programs</u>	<u>Advocacy</u>	<u>Total Programs</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>2022</u>	<u>2021</u>
Operating activities:								
Salaries and related expenses	\$ 9,732,176	\$ 1,438,964	\$ 1,544,225	\$ 12,715,365	\$ 2,066,913	\$ 4,527,960	\$ 19,310,238	\$ 15,624,127
Purchased contract services	397,922	40,845	143,518	582,285	151,163	514,604	1,248,052	1,191,903
Supplies and miscellaneous	241,634	4,733	21,005	267,372	24,145	25,721	317,238	677,458
Telephone and computer support	481,989	109,125	36,374	627,488	52,903	388,237	1,068,628	793,910
Postage and publications	24,009	14,998	3,938	42,945	5,861	1,162,307	1,211,113	1,197,438
Transportation	849,828	-	-	849,828	-	-	849,828	800,467
Occupancy	535,049	62,342	30,116	627,507	38,572	105,862	771,941	816,775
Insurance	154,709	9,420	6,563	170,692	8,232	23,070	201,994	194,858
Equipment and maintenance	284,655	6,142	2,307	293,104	3,103	9,461	305,668	383,484
Conferences, meetings, and travel	82,531	82,512	35,974	201,017	27,248	52,093	280,358	399,219
Dues and fees	34,375	27,889	3,705	65,969	176,783	281,978	524,730	649,678
Depreciation	695,930	82,529	56,991	835,450	72,036	201,064	1,108,550	930,353
Food related costs	1,320,675	-	-	1,320,675	-	-	1,320,675	750,897
Partner support	1,211,431	1,129,961	194,194	2,535,586	-	41,000	2,576,586	2,059,383
Network support	762,934	-	-	762,934	-	-	762,934	782,668
Pass-through activities	5,406,151	-	-	5,406,151	-	-	5,406,151	6,602,584
Value of product distributed:								
Food-to-buy goods distributed	1,009,850	-	-	1,009,850	-	-	1,009,850	2,017,264
Purchased product distributed	7,560,439	-	-	7,560,439	-	-	7,560,439	4,128,955
In-kind product distributed	41,521,452	-	-	41,521,452	-	-	41,521,452	55,170,876
<b>Total expenses</b>	<b>\$ 72,307,739</b>	<b>\$ 3,009,460</b>	<b>\$ 2,078,910</b>	<b>\$ 77,396,109</b>	<b>\$ 2,626,959</b>	<b>\$ 7,333,357</b>	<b>\$ 87,356,425</b>	<b>\$ 95,172,297</b>

See notes to financial statements.

**OREGON FOOD BANK, INC.**

**STATEMENT OF CASH FLOWS**

**Year Ended June 30, 2022**

(With Comparative Totals for the Year Ended June 30, 2021)

	<b>2022</b>	<b>2021</b>
<b>Cash flows from operating activities:</b>		
Change in net assets	\$ 15,563,343	\$ 24,295,335
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	1,108,550	930,353
Change in value of investments	3,418,047	(3,600,061)
(Increase) decrease in:		
Accounts, pledges, and other receivables	(9,142,867)	(1,881,015)
Inventory	1,372,627	(383,876)
Prepaid expenses	(121,284)	181,382
Increase (decrease) in:		
Accounts payable and accrued expenses	(2,307,566)	807,714
Advance deposits and deferred revenue	(17,500)	(70,965)
Refundable advances - conditional grants	(1,049,094)	(126,499)
Refundable advance - Paycheck Protection Program	(2,560,665)	-
Net cash flows provided by (used in) operating activities	6,263,591	20,152,368
<b>Cash flows from investing activities:</b>		
Purchase of property and equipment	(1,365,931)	(1,549,936)
Annuity payments to beneficiaries	(8,091)	(8,091)
Proceeds from investments and certificates of deposit	93,041	197,015
Purchases of investments	(731,556)	(10,320,769)
Net cash flows provided by (used in) investing activities	(2,012,537)	(11,681,781)
<b>Net change in cash and cash equivalents</b>	<b>4,251,054</b>	<b>8,470,587</b>
Cash and cash equivalents, beginning of year	25,670,101	17,199,514
<b>Cash and cash equivalents, end of year</b>	<b>\$ 29,921,155</b>	<b>\$ 25,670,101</b>

See notes to financial statements.

## OREGON FOOD BANK, INC.

### NOTES TO FINANCIAL STATEMENTS

June 30, 2022

#### NOTE A – DESCRIPTION OF ORGANIZATION

Oregon Food Bank (OFB or the Organization) acts as a convener, capacity builder and resource broker to support community partners of the Oregon Food Bank Network, the Oregon Community Food Systems Network and other regional and statewide collaborations. Oregon Food Bank owns and operates a warehouse in Multnomah County, serving as the hub for statewide receipts and distribution of Federal Commodities and corporate and private donations. Additionally, OFB owns and operates five Regional Food Banks, serving Multnomah, Clackamas, Washington, Harney, Malheur, Tillamook, Sherman, Hood River and Wasco Counties. OFB builds community engagement through robust client and volunteer lead networks.

- Oregon Food Bank believes that food and health are basic human rights for all. We know that hunger is not just an individual experience; it is also a community-wide symptom of barriers to employment, education, housing and health care. That's why OFB works on two fronts in its mission to end hunger in Oregon: we build community connections to help people access nutritious, affordable food today, and build community power to eliminate the root causes of hunger for good.
- As an organization that touches every corner of our state—and building on the power of food as a shared human experience that connects us all—Oregon Food Bank has a unique role in mobilizing action to support the long-term health and resilience of all communities.
- Ending hunger means ensuring that all of us—no matter our racial background, or identity — have the opportunity to earn a living, get the health care we need without going into debt, and afford safe, secure housing. It also means building and supporting local food systems in places where people currently lack access to healthy food in urban and rural communities.
- We believe in community-led change—and our work to create hunger-free communities is led by people who have experienced hunger. Amplifying community voices and growing grassroots power are core parts of our work to address the root causes of hunger

We are members of Feeding America, a national organization supporting more than 200 food banks across the country, and the largest domestic hunger relief agency in the United States.

#### **Government Programs**

OFB receives funds through several government programs that are passed through to some or all OFB Network of Regional Food Banks. Pass through allocations are computed using various poverty, unemployment and other population factors depending upon the program. Continued funding levels are subject to annual renewal by the governmental agencies.

#### **The Emergency Food Assistance Program (TEFAP)**

The Emergency Food Assistance Program is a Federal program that supplements the diets of Americans meeting income eligibility requirements, by providing emergency food and nutrition assistance. TEFAP also provides funding for direct costs of personnel, storage, and distribution expenses incurred for the operation of the USDA commodities program which is passed through to the RFBs. Under contract with the Oregon Department of Human Services (DHS), OFB receives and distributes TEFAP commodities to the RFB's.



**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2022**

**NOTE A – DESCRIPTION OF ORGANIZATION (CONTINUED)**

**Oregon Hunger Response Fund (OHRF)**

Oregon Hunger Response Fund was established by the State of Oregon in 1993 to acquire food and new food sources, build network capacities and link emergency food clients to other services.

**The Commodity Supplemental Food Program (CSFP)**

The Commodity Supplemental Food Program is a federally funded nutrition program, which works to specifically improve the health of low-income elderly people.

**Emergency Food and Shelter Program (EFSP)**

OFB makes bulk purchases of food for local agencies in Clackamas, Multnomah and Washington counties. It is reimbursed for its bulk purchases with funds from the U.S. Federal Emergency Management Agency (FEMA) Emergency Food and Shelter Program (EFSP) which are passed through by government or other agencies.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Adoption of New Accounting Pronouncements**

During the fiscal year ended June 30, 2022, the Organization adopted ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The purpose of ASU 2020-07 is to clarify the presentation and disclosure of contributed nonfinancial assets with an intention to provide the reader of the financial statements a clearer understanding of what type of nonfinancial assets were received and how they are used and recognized by the not-for-profit. It is important to note that ASU 2020-07 did not change the accounting and recognition of nonfinancial assets but rather the presentation and disclosure requirements in the financial statements.

**Financial Statement Presentation**

The Organization reports information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions. Accordingly, the net assets of the Organization and changes therein are classified and reported as follows:

- **Net Assets Without Donor Restrictions** – Net assets that are not subject to donor-imposed stipulations. The Board of Directors may designate net assets without donor restrictions for specific purposes.
- **Net Assets With Donor Restrictions** – Net assets either subject to donor-imposed stipulations that will be met either by actions of the Organization and/or the passage of time, or net assets with donor restrictions that are not subject to appropriation or expenditure.

**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2022**

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Financial Statement Presentation (Continued)**

Expenses are reported as a decrease in net assets without donor restrictions. Gains and losses are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expiration of net assets with donor restrictions (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as net assets released from restrictions.

**Cash and Cash Equivalents**

For financial reporting purposes, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. Cash and cash equivalents held for long-term investment purposes are excluded from cash and cash equivalents and included in investments.

**Investments**

Investments are carried at fair value. Net appreciation (decline) in the fair value of investments, which consists of the realized gains or losses and the unrealized appreciation (decline) of those investments, is shown in the statement of activities. Interest income is accrued as earned and reported net of investment advisory fees. Security transactions are recorded on a trade date basis.

**Grants and Other Receivables**

Receivables represent amounts due from partner agencies and regional network foodbanks for share contributions and food to buy purchases. No provision for estimated uncollectible receivables has been made, since management considers all receivables fully collectible. There were immaterial amounts older than 90 days at June 30, 2022.

**Pledges Receivable**

Pledges receivable represent unconditional promises to give and are unsecured. Management considers all pledges receivables to be fully collectible; therefore, no provision for estimated uncollectible accounts has been made.

**Property and Equipment**

Acquisitions of property and equipment in excess of \$5,000 are capitalized. Property and equipment purchased are recorded at cost. Donated assets are reflected as contributions at their estimated values on the date received. Depreciation of property and equipment is calculated using the straight-line method over the estimated useful lives of the assets which range from 3 to 40 years.

OREGON FOOD BANK, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 2022

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Refundable Advances**

- **Conditional Grants**

Refundable advances result primarily from conditional grant payments received prior to the incurrence of allowable grant expenditures and are refundable to the grantor if not used for grant purposes.

- **Paycheck Protection Program**

The Paycheck Protection Program (PPP) loan guaranteed by the Small Business Administration (SBA) is accounted for as a refundable advance and accrues interest at 1%. The advance may be forgiven partially or in its entirety if certain conditions are met, including incurrence of allowable qualifying expenses (mostly personnel and occupancy costs) and acceptance and approval of the forgiveness application by the lender. Upon satisfaction of the conditions, the advance was recognized as revenue during the year ended June 30, 2022.

**Revenue Recognition**

Revenues from various sources are recognized as follows:

**Contributions:** Contributions, which include unconditional promises to give (pledges), are recognized as revenues in the period OFB is notified of the commitment. Bequests are recorded as revenue at the time OFB has an established right to the bequest and the proceeds are measurable. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Contributions received with both donor-imposed conditions and restrictions that are met in the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions.

**Special Events:** The Organization records special events revenue equal to the fair value of direct benefits to donors, and contribution income for the excess received when the event takes place. Amounts received in advance for events included in advance deposits and deferred revenue total \$0 and \$17,500 at June 30, 2022 and 2021, respectively.

**Government Support:** A portion of the Organization's revenue is derived from cost-reimbursable grants and contracts, which are conditional upon certain performance requirements and/or incurring allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has met the performance requirements or incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advance—conditional grants in the statement of financial position. Advances on these grants total approximately \$0 and \$1,049,094 at June 30, 2022 and 2021, respectively. The Organization has been awarded cost-reimbursable grants as of June 30, 2022 of approximately \$13,042,532 that have not been recognized at June 30, 2022 because qualifying expenditures have not yet been incurred.

**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2022**

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Revenue Recognition (Continued)**

**Share Contributions and Food-to-Buy Program:** Share contributions and purchased Food-to-Buy is food that is purchased by OFB at bulk prices and distributed to Regional Food Banks and local agencies at cost plus a nominal administrative fee. Share contribution revenue and Food-to-Buy program revenue is recognized upon shipment of the purchased food. Effective April 2020, all Food-to-Buy sales were transacted at cost, as a response by OFB to the food shortages caused by the global pandemic.

**Donated Goods, Services and Food:** Donated goods are reflected as a contribution when received. OFB received approximately 17.6 million and 18.5 million pounds of food and grocery products from the food industry, other businesses, community organizations and individuals in 2022 and 2021, respectively. The product is valued at its estimated wholesale value of \$1.25 per pound at June 30, 2022. To arrive at the estimated wholesale fair value, OFB uses an independent accountant's report prepared for Feeding America as a guide to determine an average rate that reflects the specific composition of inventory held at OFB.

Donations of materials and small equipment are reflected as support without donor restrictions and expensed as utilized at their estimated fair value.

It is the Organization's policy to utilize gifts of non-monetary assets to carry out its mission. If an asset is gifted that the Organization cannot utilize, the asset will be sold at fair market value or returned to the donor.

OFB recognizes 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. In 2022, approximately 12,273 volunteers provided more than 38,970 hours re-packing food, assisting with educational and community programs and special events. These hours of general volunteer support are not reflected in the financial statements as they do not meet the criteria for recording donated services.

**Pass-through revenue**

Pass-through revenue consists of government and foundation support and totaled \$6,301,404 and \$7,154,402 at June 30, 2022 and 2021, respectively.

**Income Tax Status**

Oregon Food Bank, Inc. is a nonprofit corporation exempt from federal and state income tax under section 501(c)(3) of the Internal Revenue Code and applicable state law. No provision for income taxes is made in the accompanying financial statements, as the Organization has no activities subject to unrelated business income tax. The Organization is not a private foundation.

**Functional Expenses**

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include occupancy which is allocated on the basis of square footage. Salaries and related costs, professional services, supplies, telephone and computer support, publications and postage, insurance, maintenance, conferences, meetings, travel, dues and fees, are allocated on the basis of estimated time and effort.

**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2022**

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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. Actual results could differ from those estimates.

**Prior Year Summarized Financial Information**

The financial statements include certain prior year summarized comparative information in total but not by net asset class or natural expense classification by function. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with Oregon Food Bank, Inc.'s financial statements for the year ended June 30, 2021, from which the summarized information was derived.

**Reclassifications**

Certain prior year balances in the accompanying financial statements have been reclassified to conform to the current year presentation.

**NOTE C – AVAILABLE RESOURCES AND LIQUIDITY**

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its primary operations to be general expenditures. It excludes financial assets with donor or other restrictions limiting their use. Financial assets of the Organization consist of the following at June 30, 2022:

Financial assets at year-end	
Cash and cash equivalents	\$ 29,921,155
Grants and other receivables	4,161,573
Pledges receivable	9,989,047
Investments	24,183,811
Total financial assets	<u>68,255,586</u>
Less those unavailable for general expenditure within one year, due to:	
Unemployment certificate of deposit (Note F)	(226,226)
Net assets with donor and other restrictions	(7,591,603)
Board designated	(20,000,000)
Board designated endowment	<u>(2,379,545)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 38,058,212</u>



**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2022**

**NOTE C – AVAILABLE RESOURCES AND LIQUIDITY (CONTINUED)**

See Note I for the Organization's policies regarding funds designated by the board as a quasi-endowment. While the Organization does not intend to use funds from the board designated funds, board designated funds could be made available, if necessary, with a majority vote of the Board.

**NOTE D – RECEIVABLES**

Grants and other receivables are unsecured and consist of the following at June 30:

	<u>2022</u>	<u>2021</u>
Regional food banks	\$ 130,103	\$ 26,571
Federal, state and county appropriations	3,759,177	4,544,216
Portland Children's Levy	189,414	80,719
Other	<u>82,879</u>	<u>10,125</u>
Total amounts and other receivables	<u>\$ 4,161,573</u>	<u>\$ 4,661,631</u>

Pledges receivables at June 30, represent unconditional promises to give as follows:

	<u>2022</u>	<u>2021</u>
Receivable within one year	\$ 5,535,300	\$ 346,122
Receivable within two to five years	<u>4,778,000</u>	<u>-</u>
Less present value adjustment of long-term pledges	<u>(324,253)</u>	<u>-</u>
Total amounts and other receivables	<u>\$ 9,989,047</u>	<u>\$ 346,122</u>

**NOTE E – INVENTORY**

Inventory consists of donated goods valued at its estimated wholesale value, US Department of Agriculture (USDA) commodities stated at values provided by the USDA, and purchased food valued at the lower of cost or net realizable value on a first-in-first-out basis.

Inventory consists of the following at June 30:

	<u>2022</u>	<u>2021</u>
Donated product	\$ 980,013	\$ 1,178,561
USDA Food	1,331,027	2,692,996
Purchased product	<u>1,136,083</u>	<u>948,193</u>
Total Inventory	<u>\$ 3,447,123</u>	<u>\$ 4,819,750</u>

**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2022**

**NOTE F – UNEMPLOYMENT DEPOSIT AND SELF-FUNDED UNEMPLOYMENT INSURANCE**

Cash and cash equivalents include a certificate of deposit in the amount of \$226,226 at June 30, 2022 and 2021, posted with the State of Oregon, Department of Employment, under a special election to self-insure unemployment claims in lieu of making unemployment tax payments.

**NOTE G – PROPERTY AND EQUIPMENT**

Property and equipment consist of the following at June 30:

	<u>2022</u>	<u>2021</u>
Land	\$ 3,289,142	\$ 3,289,142
Buildings	16,424,025	16,237,112
Office furniture and equipment	327,879	327,879
Computer equipment and software	1,290,887	1,337,725
Warehouse equipment	1,602,145	1,559,465
Vehicles	3,873,698	3,723,603
Artwork	13,800	13,800
Work in progress	1,484,521	879,373
Total property and equipment	<u>28,306,097</u>	<u>27,368,099</u>
Less accumulated depreciation	<u>(11,699,465)</u>	<u>(11,018,848)</u>
Property and equipment, net	<u>\$ 16,606,632</u>	<u>\$ 16,349,251</u>

**NOTE H – CONTINGENCIES**

Amounts received or receivable from various contracting agencies are subject to audit and potential adjustment by the contracting agencies. Any disallowed claims, including amounts already collected, would become an OFB liability if so, determined in the future. It is management's belief that no significant amounts received, or receivable will be required to be returned in the future

**NOTE I – BOARD DESIGNATED ENDOWMENT NET ASSETS**

Board designated net assets consist of a board-designated endowment Fund at Oregon Community Foundation at June 30, 2022 and 2021.

The Oregon Food Bank Endowment Fund (the Fund), also known as the Board-Directed Endowment Fund or the Quasi-Endowment Fund, was established to supplement the Annual Fund and to protect major capital investments, in order to best serve the mission of OFB and achieve its long-term strategic goals. The Board established a quasi-endowment fund account at Oregon Community Foundation (OCF). Under the terms of the agreement, variance power was not granted to OCF unless the Agency ceases to exist or loses its tax-exempt status, and distributions in the amount of a reasonable rate of return determined by OCF will be distributed to the Agency each year.

**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2022**

**NOTE I – BOARD DESIGNATED ENDOWMENT NET ASSETS (CONTINUED)**

OCF maintains a well-diversified asset mix, which includes equity and debt securities, that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make distributions to support operations. Accordingly, OFB expects its investments to produce an average rate of return consistent with the market. Investment risk is measured in terms of the total investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

OFB may apply income from the Fund, if the Board of Directors takes specific action to do so. OFB may also use the Fund principal upon a majority vote of the Board of Directors if it determines that an emergency exists such that OFB's mission and services are jeopardized. Distributions from OCF totaled \$93,041 and \$87,811 for the years ended June 30, 2022 and 2021, respectively.

Changes in the Fund for the year ended June 30, are as follows:

	<u>2022</u>	<u>2021</u>
Balance at beginning of year	\$ 2,613,354	\$ 1,968,953
Investment income, net of expenses	(140,768)	732,212
Less transfer to operations	<u>(93,041)</u>	<u>(87,811)</u>
Balance at year end	<u>\$ 2,379,545</u>	<u>\$ 2,613,354</u>

**NOTE J – BOARD DESIGNATED NET ASSETS**

Net assets with board designations consist of the following at June 30, 2022:

Rooted & Rising                      \$ 20,000,000

Rooted & Rising is a multi-year campaign to pursue the vision of creating communities that never go hungry.

**NOTE K – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions consist of the following at June 30:

	<u>2022</u>	<u>2021</u>
Purpose restrictions	<u>\$ 7,591,603</u>	<u>\$ 760,457</u>

**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2022**

**NOTE L – CONTRIBUTION REVENUE**

Contribution revenue consists of the following for the year ended June 30:

	Without Donor Restrictions	With Donor Restrictions	Total
June 30, 2022			
Individuals	\$ 22,075,868	\$ 6,700,544	\$ 28,776,412
Foundations	1,220,768	1,848,500	3,069,268
Corporations	5,061,117	85,000	5,146,117
Other organizations	810,731	605,000	1,415,731
Total contributions	<u>\$ 29,168,484</u>	<u>\$ 9,239,044</u>	<u>\$ 38,407,528</u>
June 30, 2021			
Individuals	\$ 28,489,730	\$ 305,500	\$ 28,795,230
Foundations	821,554	565,339	1,386,893
Corporations	7,802,985	471,245	8,274,230
Other organizations	539,186	325,804	864,990
Total contributions	<u>\$ 37,653,455</u>	<u>\$ 1,667,888</u>	<u>\$ 39,321,343</u>

**NOTE M – NON-FINANCIAL CONTRIBUTIONS**

Non-financial contributions consists of the following for the year ended June 30:

	2022	2021
Government commodities	\$ 18,895,636	\$ 26,763,749
Donated food	21,070,238	28,875,913
Total in-kind food	<u>39,965,874</u>	<u>55,639,662</u>
Donated goods and services	15,024	423,200
Total non-financial contributions	<u>\$ 39,980,898</u>	<u>\$ 56,062,862</u>

All non-financial contributions received by the Organization for the years ended June 30, 2022 and 2021 were considered without donor restrictions and able to be used by the Organization as determined by the board of directors and management.

**NOTE N – RETIREMENT PLAN**

The Oregon Food Bank 401(k) Profit Sharing Plan allows employees to contribute funds to the Plan when hired. An employee's contributions may be made on either a pre-tax basis (the traditional 401(k) option) or on a post-tax basis (the Roth option). Employees receive OFB employer contributions of 5% of gross wages after one year of service, 6% after five years and 7% after ten years. Employees are not required to make contributions to the Plan, in order to receive an employer contribution. All contributions are fully vested when contributed. The investment decisions regarding the employer-contributed assets and employee deferrals are made by each employee. During the year ended June 30, 2022 and 2021, contributions made to the plan and charged to operations totaled approximately \$506,784 and \$532,679, respectively.

**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2022**

**NOTE O – RELATED PARTY TRANSACTIONS**

Two members of the OFB Board of Directors served as directors for Regional Food Banks (RFBs) within the statewide network for the year ended June 30, 2022. During this period, these RFBs purchased goods, were eligible to receive Network Support Grants from OFB and received pass-through contributions and government grant allocations based on the allocation method in place for each grant. The individuals were also eligible and received travel reimbursement to attend meetings. The Board of Directors were aware of these transactions and understood that these took place in the normal course of operations.

During the year ended June 30, 2022, Marion-Polk Food Share, whose executive director is also an OFB Board member, received Network Support Grants in the amounts of approximately \$25,597.

**NOTE P – CONCENTRATIONS OF CREDIT RISK**

The Organization maintains its cash balances in a financial institution located in Portland. The balances in the checking and savings accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2022, there was approximately \$30,602,721 in uninsured balances. In addition, the majority of contributions and balances receivable are from organizations and individuals located within the same geographic region.

Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position.

Approximately 30% of the Organization's revenues come from a grant with the Oregon Department of Human Services. Approximately 95% of grants and other receivables outstanding at June 30, 2022, are related to this grant. The grant is renewed on an annual basis.

**NOTE Q – FAIR VALUE MEASUREMENTS**

Assets carried at fair value in the statement of financial position are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Level inputs are defined as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets and liabilities.

Level 2: Observable inputs other than those included in Level 1, such as quoted market prices for similar assets or liabilities in active markets, or quoted market prices for identical assets or liabilities in inactive markets.

Level 3: Unobservable inputs reflecting management's own assumptions about the inputs used in pricing the asset or liability. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair values requires significant management judgment or estimation.



**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2022**

**NOTE Q – FAIR VALUE MEASUREMENTS (CONTINUED)**

	<u>Total</u>	<u>Level 1</u>	<u>Level 3</u>
June 30, 2022			
Cash and cash equivalents	\$ 2,249,290	\$ 2,249,290	\$ -
Investments - Mutual funds			
Money market fund	2,000,000	2,000,000	-
Fixed income funds	7,280,617	7,280,617	-
Equity funds - domestic	7,973,543	7,973,543	-
Equity funds - international	2,300,816	2,300,816	-
Beneficial interest in assets held by OCF	2,379,545	-	2,379,545
Total	<u>\$ 24,183,811</u>	<u>\$ 21,804,266</u>	<u>\$ 2,379,545</u>
June 30, 2021			
Cash and cash equivalents	\$ 2,231,451	\$ 2,231,451	\$ -
Investments - Mutual funds			
Money market fund	2,000,000	2,000,000	-
Fixed income	7,654,410	7,654,410	-
Equity funds - domestic	9,547,290	9,547,290	-
Equity funds - international	2,916,838	2,916,838	-
Beneficial interest in assets held by OCF	2,613,354	-	2,613,354
Total	<u>\$ 26,963,343</u>	<u>\$ 24,349,989</u>	<u>\$ 2,613,354</u>

Fair values for investments in mutual funds are determined by reference to quoted market prices and other relevant information generated by market transactions.

Fair value of the beneficial interest in assets held by others is determined by the Agency's endowment partner, OCF, and is based upon the Agency's proportionate interest in OCF's endowment partner fund liability after adjustments for contributions and distributions made during the year. OCF's endowment partner fund liability is stated at fair value, which is generally equivalent to the present value of future payments expected to be made to the endowment partners.

Assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3 inputs) include the beneficial interest in assets held at OCF:

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Balance at beginning of year	\$ 2,613,354	\$ 1,968,953
Earnings, net of fees	(140,768)	732,212
Transfer to operations	(93,041)	(87,811)
Balance at end of year	<u>\$ 2,379,545</u>	<u>\$ 2,613,354</u>

The change in value is included in investment income without donor restrictions on the statement of activities. There have been no changes in valuation techniques and related inputs.

**OREGON FOOD BANK, INC.**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**June 30, 2022**

**NOTE R – UNCERTAINTIES**

Beginning in March 2020, an outbreak of a coronavirus necessitated that many employees work from home and provided for social distancing measures. The effects of these events may continue for some time, including disruptions to or restrictions on employees' ability to work and on the ability of donors and program recipients to fully participate in programs and continue their current level of financial support to the Organization. At the present time, the ultimate future effects of these issues are unknown.

**NOTE S – SUBSEQUENT EVENTS**

Subsequent events have been evaluated through December 14, 2022, which is the date the financial statements were available to be issued.



OREGON FOOD BANK

# Impact Report 2024



# It's amazing what a little **superpower** can do

AS I WRITE THIS, our fellow humans in the southeastern United States are still grappling with the effects of Hurricanes Helene and Milton – hunger, thirst, displacement, loss of loved ones.

Oregon Food Bank has just sent a truckload of apples from the Columbia Gorge on its way to North Carolina. Feeding the Northwest, the produce cooperative of which we are a founding member, is also sourcing and shipping food. About two dozen staff members from Oregon Food Bank as well as regional food banks in Coos Bay, Eugene, Ontario and Salem have volunteered to deploy to the affected area and assist our fellow food banks.

I am reminded of a T-shirt we made for our team that said “I am a food banker. What’s your superpower?”

You, too, are superheroes. Every person and organization that donates money, that advocates for anti-hunger policies, that volunteers time or that donates food is helping us step up in this moment of disaster.

And we never forget – and you never forget either – that any person who is experiencing hunger is in the midst of a slow-moving disaster, wherever they are. We must take action collaboratively and unite to end hunger every day. And we do. This report shows many of the ways we have moved mountains together in the past year.

I am also thrilled beyond measure that a superhero will take the helm as Oregon Food Bank’s next president: Andrea Williams, who has served as our vice president for the past three years. Andrea is experienced, committed and brilliant – and just what Oregon needs.

I know this supercommunity will support Andrea and the whole Oregon Food Bank team as we work together to end the disaster that is hunger for good.



**Susannah Morgan**  
President, Oregon Food Bank





Claudia Al-Amin oversees a food distribution at Somali Oregon Service Center





# First Foods first: meet Food Systems Ambassador Duane Lane

AS A DESCENDANT OF THE YAKAMA Nation and the fifth great-grandson of Chief Owhi — one of the signers of the **Treaty of 1855** — Duane Lane understands the connection between colonization and hunger in Indigenous communities. Duane named his native plant business 1855 Plants to honor his family and to recognize 1855 as the year when settlers took away land that had been occupied for thousands of years by the **14 tribes** that now make up the Yakama Nation. The treaty not only disrupted countless Native communities but also their sources of food. Logging and farming quickly destroyed many native plants and traditional hunting grounds.

Over the last seven years, the Food Systems Ambassador program has provided 30 people from diverse cultures and communities with more than \$250,000 to pursue projects that would likely not have been possible without the program. Our ambassadors are bringing a new kind of leadership to their communities, forging new paths (or reviving old ones) to true food justice.

Based in East Multnomah County, 1855 Plants is dedicated to raising plants using traditional, sustainable methods and helping homeowners, local government agencies and nonprofits integrate native plants into their landscaping and planning.

Duane is also one of the newest members of Oregon Food Bank's **Food Systems Ambassador program**, which supports local leaders as they improve food security in their communities, address root causes of hunger and deliver culturally relevant foods to Native communities.

Duane is part of a growing movement to bring back First Foods and the culture they represent. "First Foods" refers to the more than 300 foods, from Chinook salmon to camas bulbs, that were staples of Indigenous diets and medicine in the Pacific Northwest for thousands of years before colonization.

"Indigenous communities are original caretakers of the area," Duane explained, "but with constant expansion of our urban environments, it's becoming harder and



Duane plants camas bulbs on his farm







harder for the Native community to access native plants and First Foods, especially in an urban environment.”

1855 Plants concentrates on growing and saving native plants from Lane County to Willamette Valley to central Washington State. They currently work with 50 to 75 different species.

Duane pointed out how traditional growing practices are essential to counteract the damage caused by corporate farming techniques and **climate change**.

“It’s very important that community members, myself included, utilize low water consumption and nonpetroleum products,” said Duane. “I don’t use herbicides or pesticides and I use biochar to assist the plants and capture more of the nitrogen and nutrients. And I have beneficial microbes in my container soil that hopefully the homeowner takes and utilizes on their property. Utilizing traditional growing practices and using native plants is very important as the climate adjusts here in the Northwest.”

Duane appreciates the importance of building community with other Indigenous farmers and growers. “The Native community is very willing to share their knowledge. We share information, we share resources, and we share traditional knowledge as well. Other farmers or growers teach me new techniques and share their knowledge and

expertise, whether that’s formal education or traditional education.”

In just a few years, Duane’s work has made tremendous progress toward increasing food security across Oregon. What’s next? His future ambitions include expanding to farmers markets, opening his space for the general public, helping to improve urban home environments, securing farmland and opening up a storefront nursery.

“It’s been very rewarding to me to start my journey, open my own business and expand community outreach.” 🌱



**“Indigenous communities are original caretakers of the area, but with constant expansion of our urban environments, it’s becoming harder and harder for the Native community to access native plants and First Foods, especially in an urban environment.”**

**– DUANE LANE**  
OFB Food Systems Ambassador







# Making our voices heard: celebrating victories and building momentum for future wins

OREGON'S ANNUAL LEGISLATIVE SESSION concluded on March 7, 2024, and, thanks to our collective advocacy and the unwavering support of people like you, we successfully persuaded lawmakers to take bold steps forward. Here are some key victories:

- ✔ **Summer lunch money:** In 2024 Oregon's legislature secured participation in the federal **summer grocery benefit program**, helping 294,000 children and families with an extra \$40 per month for food in summer. This vital support bridges the gap for students who rely on free school meals and lose that critical resource over the summer. Oregon now joins 37 states, five territories and three tribal nations in implementing this program, which has been shown to **reduce child hunger by one third**.
- ✔ **Affordable and stable housing:** This session marked a critical moment in addressing Oregon's housing crisis. The legislature committed approximately \$375 million to housing-related initiatives, an important step toward creating more affordable and stable housing options for Oregonians.
- ✔ **Affordable child care:** The legislature allocated approximately \$169 million to bolster the Employment Related Day Care program, acknowledging its crucial role in helping families to afford child care. Additionally, lawmakers approved funding to enhance access to meals for children at eligible day-care providers through the Child and Adult Care Food Program.
- ✔ **Access to hot meals:** The legislature created a pathway for Oregon to participate in the Restaurant Meals Program, an exciting addition to the federal **Supplemental Nutrition**

Participants at the Food for All Oregonians strategy summit in April 2024





Gathering support for Food for All Oregonians at the 2024 May Day celebration



**This September, our community came together in an incredible show of solidarity for Hunger Action Month:**

**700+**

More than 700 new community members pledged support for Food for All Oregonians.

**2,200+**

More than 2,200 individuals completed more than 6,600 volunteer hours.

**Assistance Program (SNAP).** This option makes it possible for people who are finding it difficult to prepare meals, including seniors and those experiencing houselessness, to use SNAP benefits to buy prepared food at select retailers. Oregon Food Bank eagerly anticipates playing a role in implementing this program.

## **Looking ahead: Food for All Oregonians**

Although the comprehensive Food for All Oregonians bill did not pass in the 2024 legislative session, we're not stopping. The coalition behind this transformative initiative is preparing to introduce a new version in the next legislative cycle. The proposed bill would extend critical food assistance to more Oregonians regardless of immigration status. Ensuring access to nourishing, culturally appropriate food is key to the health, freedom and prosperity of all Oregonians — and we won't stop until this vision becomes a reality. 🍴

# Cool change: warehouse mods let more fresh food flow

NEARLY 25 YEARS after building our first statewide warehouse, Oregon Food Bank has reimagined the space to address the changing needs of our communities and the climate realities of 2024. Thanks to a significant grant from the Oregon State Legislature, we've modernized the cold storage in our 108,000-square-foot warehouse on NE 33rd Avenue to distribute a growing volume of fresh foods — including dairy, proteins and produce — throughout the state.

“Produce is abundant here in the Northwest,” said Danny Faccinetti, Oregon Food Bank director of operations. “We have a lot of food industry donors who want to give us produce. And people in the community want fresh food. Before we modernized the warehouse, the amount of produce being donated far exceeded the space we had dedicated to it in the warehouse.”

All of this freshness posed a serious dilemma. Fresh produce was competing for space with other highly needed products like milk and eggs. Could we really turn away large donations of produce and let communities lose out simply

because we couldn't store it? “We needed more cooler space to accommodate the donation opportunities out there,” said Danny.

Before the modernization was completed in 2024, the warehouse had more freezer than cooler space, and the cooler space was not designed to handle the precise storage



“People in the community want fresh food. Before we modernized the warehouse, the amount of produce being donated far exceeded the space we had dedicated to it in the warehouse.”

— **DANNY FACCINETTI**  
Director of Operations, OFB



## Community Support

This fiscal year thousands of donors contributed to the cause:

**34,539**

34,539 donors gave to OFB this fiscal year

**6,779**

6,779 donors gave monthly

**130,531**

130,531 financial donations were made to OFB

**\$25**

The most common gift amount was \$25 (at 15,240 gifts)

requirements of foods like dairy and seasonal produce. Using state capital project funding from the 2021–2023 biennium, OFB carried out a clever remodel: by swapping the existing cooler and freezers, we more than doubled the cooler space. We then split the cooler into two sections, allowing for variable temperature control and the ability to maintain quality in a variety of perishables. At the same time, we optimized the pallet configuration in our freezer so we didn't lose much space there.

It was also time to adapt our operations to the reality of climate change. "Our facility was built in the early 2000s. And the refrigeration equipment was designed at a time when summers in Portland – and the whole world – were cooler. So the equipment was aging and being worked past what it was originally engineered to do, leading to failures and huge repairs," said Danny.

Crises like the COVID-19 pandemic and unprecedented wealth inequality are also changing the state of hunger in our region. Across the OFB Network, for example, we've seen a 14% increase in visits to food assistance sites in the last year alone.

When we opened our doors in 1982, we could not have predicted the needs of our community more than 40 years later. Today, the Oregon Food Bank Network brings together 21 regional food banks and more than 1,400 food assistance sites. We are ready to adapt, holding our communities at the center of all we do.

"At the end of the day, this is positioning us to be strategic about the types of food we bring in," Danny said. "Modernizing our infrastructure allows us to capitalize on the types of donations that are abundant here in the Northwest." ↩



## Cool facts

We now have **8,000 square feet** of cooler space and **4,500 square feet** of freezer space, dramatically improving our ability to flow fresh food to Oregon and Southwest Washington.

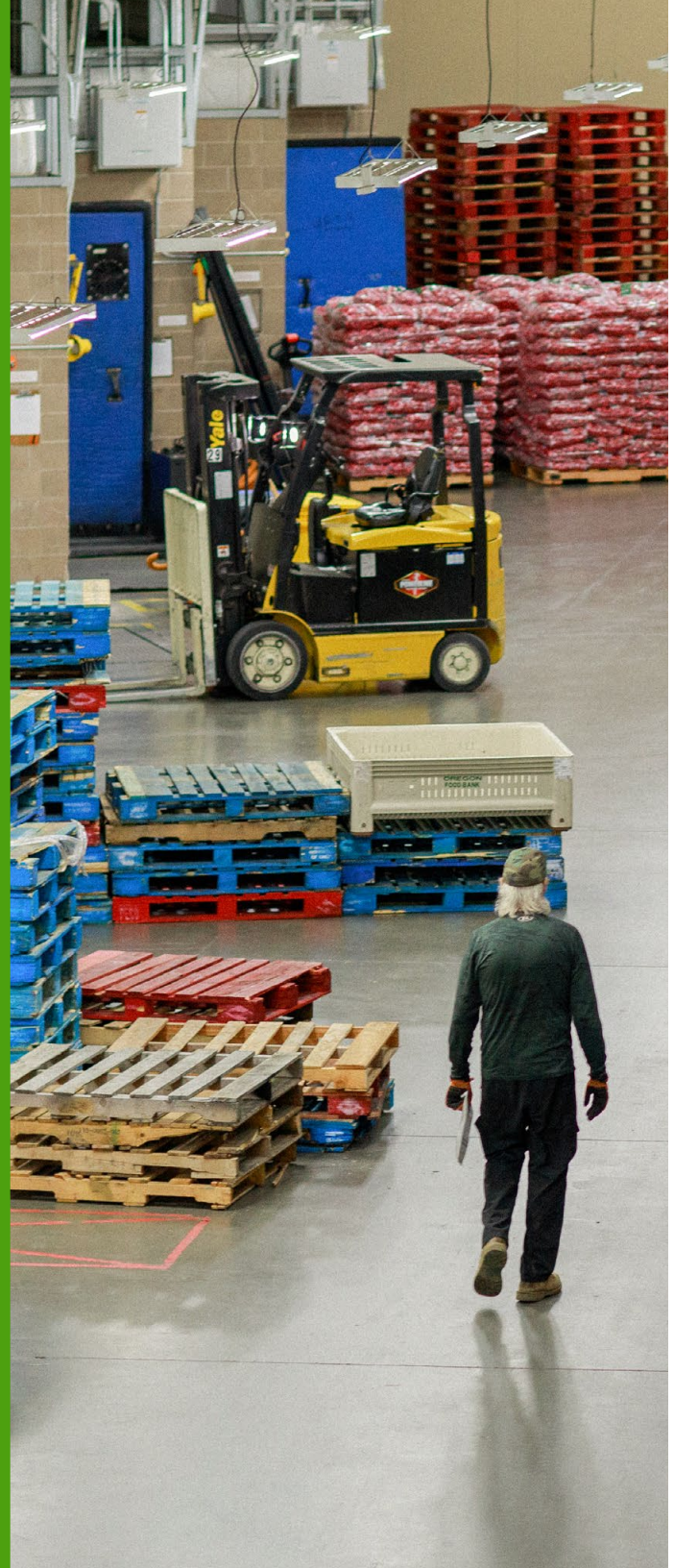


Fresh produce made up **30 percent** of the total food OFB distributed statewide.

Last year we distributed **73 million meals** across the network — and more than half of that food was fresh or frozen produce, dairy and protein.



Our statewide warehouse sources, picks up, receives, stores, repacks and delivers **between 4.5 and 5 million pounds of food** every month.



# Be the change: Q&A with OFB's Policy Leadership Council

**REPRESENTING URBAN**, rural and suburban communities throughout the state, the **Policy Leadership Council** (PLC) draws on its members' lived experience to shape the vision for Oregon Food Bank's policy and advocacy work. Its 16 members, all of whom have been affected by food insecurity and the systemic injustices that cause it, are powerful leaders in addressing hunger at its roots.

We sat down with two PLC members, David Soria Garcia, of Tillamook, and Andrea Cisneros, of Ontario, to hear about their vision for a hunger-free Oregon.

## **OFB: How did you get involved in food justice?**

**DAVID:** I attended a community event here in Tillamook County where I resonated deeply with Oregon Food Bank's mission. Learning about the struggles faced by individuals in my community — such as discrimination, lack of affordable housing and workers' rights violations — sparked my interest in supporting their work. My involvement

followed, driven by my commitment to equity, inclusion and diversity.

I thought that the Oregon Food Bank would be just food distribution, like food pantries. But once I got involved with their work, I noticed that it goes beyond that — advocating for ending hunger and other social issues.

**"I think people feel scared. They feel like they don't have rights. Those are my people, and they need somebody in their corner."**

**— ANDREA CISNEROS**  
OFB Policy Leadership Council

**ANDREA:** I got involved with the PLC because of my previous work with farmworkers and my background in a migrant family and community. Now I'm working on an app with the Oregon Human Development Corporation that creates a yearly training for farmworkers on heat exhaustion and pesticides.





David Soria Garcia speaking at the Policy Leadership Council orientation in September 2024





## ANDREA CISNEROS

Although Andrea studied mathematics and is getting her bachelor's in computer science, she has a passion for helping underserved communities. She has worked at the Oregon Human Development Corporation as a resource specialist, helping families with rental assistance programs, vouchers for food and other necessities. She also was a mentor for the Oregon Migrant Leadership Institute, where she worked with students to help them see college as a reality in their future. She is passionate about improving the quality of life for all people in all areas, including education, access to nutrition and housing.

### **OFB: What drives your passion to end hunger?**

**ANDREA:** I was born in Mexico. When I came to the United States, I felt like my life got ripped from me. I remember leaving, waving goodbye to my family from the back of the truck. I remember thinking, *I don't know if I'm ever going to see them again*. I'm thankful that I'm here, but it was hard to come from a different country – to learn a different language and a completely different world.

**DAVID:** I have experienced food insecurity myself. I was balancing pursuing higher education with lack of resources, like housing inequities and transportation, and it was hard. I have a mission for myself and for my family to provide the best I can, and that's what's motivated me to pursue higher education.

### **OFB: Tell me about your community.**

**ANDREA:** Ontario is a small town on the border of Oregon and Idaho. It's about 50% Hispanic, but we don't see Hispanic people involved in politics. I think people feel scared. They feel like they don't have rights. That could have been me. That was my family – living in fear, not able to stand up for themselves, not being able to have a voice. Those are my people, and they need somebody in their corner.

**DAVID:** My community includes farmworkers, DACA\* recipients, single parents and individuals without

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\* Deferred Action for Childhood Arrivals – a policy allowing people who arrived in the United States as children to avoid deportation and secure a work permit, Social Security number and driver's license, enabling them to live and work in the U.S. openly. (**Boundless**)

immigration status. A lot of people from Tillamook County, I notice they're scared of making their voices heard. They're trying to make change, but they fear the government will do something to them if they speak up.

**OFB: Tell me about something important the PLC is working on this year.**

**DAVID:** I am particularly proud of the PLC's focus on integrating food insecurity with broader social issues, such as affordable housing and workers' rights. These areas are crucial because they address the systemic barriers that contribute to food insecurity and create an approach to improving community well-being.

**ANDREA:** I'm excited about the immigration justice pillar of our work. I've been the most happy to be involved in Food for All Oregonians. That bill is going to be passed. No matter what, we're going to fight until it passes.

**OFB: What do you wish people understood about hunger?**

**DAVID:** Many people might not understand that hunger in Oregon affects a broad spectrum of individuals, not just those in extreme poverty. Food insecurity can impact people in different demographics, including those who are employed but still struggle due to low wages, high living costs and systemic inequities.

**ANDREA:** People expect immigrants to be superhuman. They expect them to work themselves to death to be deserving of some dignity. But they're human. I think people don't realize that hard work is not the sole ingredient for "success" — much of it is luck, the resources you were born into. 🍀



## DAVID SORIA GARCIA

David Soria Garcia is a dedicated advocate for social justice in Tillamook. As a proud Mexican-American, David combines his bachelor's degree in psychology with his ongoing master's degree in international security studies to drive change through his work with the Policy Leadership Council. He is committed to tackling issues like affordable housing and workers' rights. David believes that everyone deserves access to basic necessities and the right to live in a safe, equitable community, regardless of their background or place of birth.

# Inside Oregon Food Bank: a conversation with Itsa Ortiz

FOR ITSA ORTIZ an early memory lies at the core of her passion to end hunger. “My dad was sick with cancer, and so he wasn’t working,” Itsa said. “We were able to get food stamps, which, at the time, came as a little booklet.”

Itsa remembers being in line at the grocery store as her mother pulled out the little blue vouchers to pay.

“I remember I saw the cashier’s demeanor change. And I remember looking back at the line of people behind us, and they also were annoyed. I could sense that my mom was suddenly very flustered and upset. I could see her hands shaking as she was trying to gently tear the vouchers without tearing them apart.

“I became very upset because I felt like we were being judged. There’s still so much stigma – people don’t understand that SNAP benefits are a necessity. If the government actually did something about reducing the wage gap and increasing minimum wage, then we wouldn’t need them. But here we are.”

Today, Itsa recognizes that her family was not alone in this experience, that the systemic inequities that cause hunger are not a personal failing. She recalls how overt and covert racism have led to housing and food insecurity throughout her life.

As the associate director of equity, people and culture at Oregon Food Bank, Itsa is a trusted person, helping staff navigate the workplace with compassion and connection.

“In HR, there aren’t a lot of people like me,” she said. “You grow up quickly when you have parents who don’t speak a lot of English, who need you to help them navigate a foreign land and a foreign language.”

For Itsa, ending hunger means so much more than just getting food on the table:

“For my family and a lot of other immigrant families, there is fear of deportation, being found, being separated from your family. As I became older and started utilizing food pantries, I realized, this is my right. I shouldn’t



be afraid to utilize a benefit or any kind of program that is meant to help me. There's so much stigma around poverty, but it's something that's created by our own country. And it's something that can be solved." 🍋

**"There's still so much stigma — people don't understand that SNAP benefits are a necessity. If the government actually did something about reducing the wage gap and increasing minimum wage, then we wouldn't need them. But here we are."**

**— ITSA ORTIZ**  
Associate Director of Equity,  
People and Culture, OFB



# Compassionate connector: Liliana Beltran Torres & Nuevo Futuro

LILIANA BELTRAN TORRES is motivated by her desire to help others, a seed planted early on by her mother: “My mother is a single mom, and she raised 10 kids all by herself. I saw day in and day out, she would get up early, she would work, and she never, ever left us without eating, not even one day. We went through a lot of hardship, and my mom worked so hard just to feed all of us. And I don’t want any other family to have to go through that.”

“The most important thing people can do is put themselves in the shoes of people experiencing hunger and have more empathy.”

— LILIANA BELTRAN TORRES  
Food Promoter, AntFarm Youth Services



As a food distribution coordinator and community health worker in Clackamas County, Liliana supports rural Latine and Hispanic

families through the Nuevo Futuro program at AntFarm Youth Services, in partnership with Oregon Food Bank. Her role is to connect families to the resources available to them, including help with food, rent and utilities.

“The people I work with live in rural communities, and many of them work on farms and in restaurants. And I see this imbalance,” Liliana explained. “I see families with single parents and families that have an elderly family member living with them. They get up very early in the morning, they go to work, and still – working as hard as they do, getting up as early as they do – they are not able to meet their basic needs.”

In 2024, as part of a pilot project with Oregon Food Bank, Nuevo Futuro launched a twice-monthly food distribution program based at their office in Estacada. They focus on providing culturally relevant food, such as fresh onions, potatoes, pears, watermelon and masa, to the Latine community. Liliana considers the program



Volunteers at AntFarm Youth Services in Estacada working to repack fresh foods for Nuevo Futuro's distribution event

a success. "It's very important to provide culturally relevant food, because we all have the right to eat something that has been with us and our families for generations. We should be able to eat food that's from our roots, that's ingrained in our history and our culture."

Today, Liliana brings her mother's lessons to her work in Clackamas County, where she

sees how caring for our communities and meeting basic needs can change lives. "One thing that will stick with me forever is that my mom was so compassionate. She shared food with everyone — out of one potato, she could make 10 meals. Even when she was stressed, even when she had to just get through the day, she was compassionate." 🌱



# How to get involved

**WORKING TOGETHER** we can build communities that never go hungry. We can build communities where every voice matters. We can build communities that share responsibility for each other and the common good. *There are so many ways to contribute and connect. Join us!*

## **Food industry partners**

Much of the food we distribute comes from local, regional and national growers, packers, manufacturers, retailers and others. By joining forces with us, these companies know that their donations will directly help individuals and families throughout Oregon and Southwest Washington. Our food resource developers work with these vital partners every day and regularly connect with other food system partners to build new relationships as the need for food assistance continues to grow.

## **Community partners**

We are honored to partner with passionate and committed individuals and organizations throughout the region that are working to advance our shared mission of eliminating hunger and its root causes — by running food pantries and free food markets, supporting

local BIPOC farmers, doing grassroots organizing around anti-hunger policies and so much more.

## **Corporate and organizational partners**

Engaged socially responsible allies are key to ending hunger and its root causes. We work with hundreds of incredible values-aligned corporations and organizations that share our vision through fundraising drives, employee giving, group volunteer shifts and other local partnerships.

## **Volunteers**

Our food distribution efforts are supported by thousands of amazing volunteers at our central warehouses and out in the community. Along with these indoor and outdoor options, we offer a host of seasonal opportunities to make a difference from the comfort of home. Please check our website for the latest volunteer shifts and events near you.

## **Advocates and organizers**

Oregon Food Bank advocates and organizers work year-round to advance anti-hunger policies at the local, state and federal level. Together we can ensure that decision makers prioritize the investments needed

**Join our team!**

**[OregonFoodBank.org/Jobs](https://OregonFoodBank.org/Jobs)**

to keep food flowing today, alongside systemic changes to prevent hunger in our communities.

### **Monthly Sustainers**

Monthly Sustainers are critical partners in our work, helping ensure that we can meet the need for food today while addressing hunger's root causes. It's an easy, convenient way to support these efforts throughout the year — just set up your recurring gift and we will take care of the rest!

### **Legacy Circle members**

Legacy Circle members support the movement to end hunger at its roots through an estate, trust or bequest — opening doors to multigenerational relationships and engagement that helps realize a vision of hunger-free communities.

Learn more and get involved at [OregonFoodBank.org/Get-Involved](https://OregonFoodBank.org/Get-Involved) or reach out to our team at [Contact@OregonFoodBank.org](mailto:Contact@OregonFoodBank.org) or 503-282-0555.





# Together, we can end hunger and its root causes for good.

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Learn more and get involved at  
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