

The Kauai Food Bank, Inc.

**For The Year Ended
December 31, 2009**

**THE KAUAI FOOD BANK, INC.
DECEMBER 31, 2009**

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Independent Auditor's Report

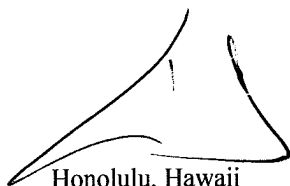
To the Board of Directors
Kauai Food Bank, Inc.
Lihue, HI

We have audited the accompanying statement of financial position of Kauai Food Bank, Inc. (a nonprofit organization) as of December 31, 2009, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of Kauai Food Bank, Inc. as of December 31, 2008, were audited by other auditors whose report dated May 27, 2009, expressed an unqualified opinion on those statements.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We did not observe the taking of the physical inventories at December 31, 2009 and 2008 (stated at \$181,558, and \$175,303 respectively), since those dates were prior to the time we were initially engaged as auditor for the Organization. We were unable to satisfy ourselves about inventory quantities by means of other auditing procedures.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to observe the physical inventories taken as of December 31, 2009 and 2008, the financial statements referred to above presents fairly, in all material respects, the financial position of Kauai Food Bank, Inc. as of December 31, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.



Honolulu, Hawaii
May 25, 2010

KAUAI FOOD BANK, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2008)

ASSETS

	Unrestricted	Temporarily Restricted	Totals	
			2009	2008
CURRENT ASSETS				
Cash and Cash Equivalents	\$ 259,097	\$ 66,831	\$ 325,928	\$ 512,674
Accounts Receivable	4,420	-	4,420	3,669
Grants Receivable	-	7,401	7,401	2,000
Food Inventory	181,558	-	181,558	175,303
Prepaid Expenses	6,129	-	6,129	975
Other Current Assets	-	1,040	1,040	-
	Total Current Assets	75,272	526,476	694,621
PROPERTY AND EQUIPMENT, NET	20,895	-	20,895	42,131
OTHER ASSETS				
Investments	409,831	-	409,831	-
Deposits	2,080	-	2,080	2,080
	Total Assets	\$ 75,272	\$ 959,282	\$ 738,832

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES				
Accounts Payable	\$ 25,828	\$ -	\$ 25,828	\$ 19,498
Accrued Wages and Related Taxes	5,257	-	5,257	3,768
Accrued Vacation	18,505	-	18,505	18,431
Lease Payable	1,463	-	1,463	-
	Total Current Liabilities	-	51,053	41,697
NET ASSETS				
Unrestricted	832,957	-	832,957	659,643
Temporarily Restricted	-	75,272	75,272	37,492
	Total Net Assets	75,272	908,229	697,135
	Total Liabilities and Net Assets	\$ 75,272	\$ 959,282	\$ 738,832

See accompanying notes.

KAUAI FOOD BANK, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2008)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Totals</u>	
			<u>2009</u>	<u>2008</u>
SUPPORT AND REVENUES				
Food Contributions	\$ 1,288,981	\$ -	\$ 1,288,981	\$ 1,068,898
Grants and Contributions	461,955	259,321	721,276	726,604
Shared Maintenance Fees	76,915	-	76,915	61,973
Special Events Revenues	44,431	-	44,431	-
Special Events Expenses	(100)	-	(100)	-
Net Special Events	<u>44,331</u>	<u>-</u>	<u>44,331</u>	<u>-</u>
Net Investment Return	49,645	-	49,645	7,492
Gain on Sale of Asset	7,700	-	7,700	-
Other Income	7,393	-	7,393	6,924
Net Assets Released from Restrictions, Satisfaction of Program Restrictions	<u>221,541</u>	<u>(221,541)</u>	<u>-</u>	<u>-</u>
Total Support and Revenues	<u>2,158,461</u>	<u>37,780</u>	<u>2,196,241</u>	<u>1,871,891</u>
 EXPENSES				
Program Services	1,786,842	-	1,786,842	1,344,792
Supporting Services:				
General and Administrative	66,750	-	66,750	125,299
Fundraising	<u>131,555</u>	<u>-</u>	<u>131,555</u>	<u>154,102</u>
Total Expenses	<u>1,985,147</u>	<u>-</u>	<u>1,985,147</u>	<u>1,624,193</u>
 Change in Net Assets	 173,314	 37,780	 211,094	 247,698
 NET ASSETS, Beginning of Year	 <u>659,643</u>	 <u>37,492</u>	 <u>697,135</u>	 <u>449,437</u>
 NET ASSETS, End of Year	 <u>\$ 832,957</u>	 <u>\$ 75,272</u>	 <u>\$ 908,229</u>	 <u>\$ 697,135</u>

See accompanying notes.

KAUAI FOOD BANK, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2008)

	Program Services				Total Program Services
	Food Distribution	SNAP	Keiki Café	Backpack	
Salaries & Wages	\$ 142,336	\$ 86,060	\$ 5,398	\$ 6,473	\$ 240,267
Employee Benefits & Payroll Taxes	31,838	19,740	1,607	1,927	55,112
Total Salary Costs	174,174	105,800	7,005	8,400	295,379
Advertising & Promotion	-	4,052	-	-	4,052
Bank & Investments Fees	-	-	-	-	-
Food Donations to Agencies	1,040,137	-	-	-	1,040,137
Food Purchased	39,319	-	8,429	7,945	55,693
Fund Development	-	-	-	-	-
Insurance	3,166	1,804	-	-	4,970
Inventory Adjustment	37,713	-	-	-	37,713
Miscellaneous	1,028	281	-	-	1,309
Occupancy	34,054	11,999	1,710	1,883	49,646
Printing	1,849	1,079	-	-	2,928
Professional Fees & Contract Services	5,463	3,328	4,750	2,125	15,666
Repairs & Maintenance	1,931	998	-	-	2,929
Supplies	4,220	9,377	430	605	14,632
Taxes	-	-	-	-	-
Telephone	5,513	1,790	200	205	7,708
Training	2,418	-	-	-	2,418
Travel	1,560	5,855	-	-	7,415
Unsalvageable Food & Packaging	204,877	-	-	-	204,877
Vehicle	6,077	754	2,010	920	9,761
Volunteer Expense	5,943	426	-	-	6,369
Total Expenses Before Depreciation	1,569,442	147,543	24,534	22,083	1,763,602
Depreciation	22,022	1,218	-	-	23,240
Total Expenses	\$ 1,591,464	\$ 148,761	\$ 24,534	\$ 22,083	\$ 1,786,842

See accompanying notes.

KAUAI FOOD BANK, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2008)

	SUPPORTING SERVICES				
	General and Administrative	Fundraising	Total Supporting Services	Totals	
				2009	2008
Salaries & Wages	\$ 37,811	\$ 58,619	\$ 96,430	\$ 336,697	\$ 282,459
Employee Benefits & Payroll Taxes	8,673	13,446	22,119	77,231	50,556
Total Salary Costs	46,484	72,065	118,549	413,928	333,015
Advertising & Promotion	-	100	100	4,152	630
Bank & Investments Fees	3,887	-	3,887	3,887	-
Food Donations to Agencies	-	-	-	1,040,137	1,001,325
Food Purchased	-	-	-	55,693	44,766
Fund Development	-	38,918	38,918	38,918	-
Insurance	715	1,402	2,117	7,087	8,436
Inventory Adjustment	-	-	-	37,713	28,967
Miscellaneous	95	275	370	1,679	1,914
Occupancy	4,622	4,622	9,244	58,890	63,529
Printing	453	603	1,056	3,984	3,432
Professional Fees & Contract Services	2,842	6,767	9,609	25,275	28,989
Repairs & Maintenance	209	324	533	3,462	8,872
Supplies	916	1,073	1,989	16,621	7,074
Taxes	-	309	309	309	736
Telephone	1,210	1,876	3,086	10,794	7,434
Training	381	590	971	3,389	1,604
Travel	1,253	593	1,846	9,261	2,040
Unsalvageable Food & Packaging	-	-	-	204,877	35,349
Vehicle	1,060	530	1,590	11,351	10,693
Volunteer Expense	187	290	477	6,846	10,054
Total Expenses Before Depreciation	64,314	130,337	194,651	1,958,253	1,598,859
Depreciation	2,436	1,218	3,654	26,894	25,334
Total Expenses	\$ 66,750	\$ 131,555	\$ 198,305	\$ 1,985,147	\$ 1,624,193

See accompanying notes.

KAUAI FOOD BANK, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2008)

	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 211,094	\$ 247,698
 Adjustments to Reconcile Changes in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation	26,894	25,334
Net Realized and Unrealized (Gains)/Losses on Investments	(39,014)	-
(Increase) Decrease in:		
Accounts Receivable	(751)	11,063
Grants Receivable	(5,401)	(2,000)
Food Inventory	(6,255)	(45,827)
Prepaid Expenses	(5,154)	305
Other Current Assets	(1,040)	-
Increase (Decrease) in:		
Accounts Payable	6,330	8,678
Accrued Wages and Related Taxes	1,489	(28,652)
Accrued Vacation	74	18,431
	188,266	235,030
 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Investments	(409,831)	-
Purchase of Property and Equipment	(5,658)	(6,168)
Proceeds from Sale of Investments	39,014	-
	(376,475)	(6,168)
 CASH FLOWS FROM FINANCING ACTIVITIES		
Principal Payment on Debt	(132)	-
Proceeds From Debt	1,595	-
Payment of Returned Grant Funds	-	(779,393)
	1,463	(779,393)
 Net (Decrease) in Cash and Cash Equivalents	(186,746)	(550,531)
 CASH AND CASH EQUIVALENTS, Beginning of Year	512,674	1,063,205
CASH AND CASH EQUIVALENTS, End of Year	\$ 325,928	\$ 512,674

See accompanying notes.

KAUAI FOOD BANK, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities:

The Kauai Food Bank, Inc. (KFB) was formed on December 16, 1994, as a non-profit corporation. KFB's mission is to provide food for the hungry, respond to emergencies and eliminate hunger. Their ultimate goal is to provide food security for all people of Kauai and Niihau through the following programs:

- **Food Salvage & Distribution** – Donated food is accepted, weighed, salvaged, sorted and stored prior to distribution to authorized non-profit agencies and churches, who in turn, feed their needy clients.
- **Disaster Preparedness & Response** – Partnered with the American Red Cross, Salvation Army, and many other agencies to ensure rapid response to the island's food needs in the wake of disaster.
- **Vocational Rehabilitation** – Job training is offered to volunteers and temporary employees in their warehouse and office to assist individuals in becoming more employable, self-sufficient and to help break the cycle of poverty and hunger. KFB received the Employer of the Year Award, 2009 from the state of Hawaii, Department of Human Services, Division of Vocational Rehabilitation.
- **Keiki Cafe** – Partnered with the Boys and Girls Club, Waimea Clubhouse, the café provides nutritious after school snacks, four times a week throughout the year, to children and young adults between the ages of 7 and 17 years old.
- **Backpack Program** – Partnered with the Boys and Girls Club, Kapaa, this program provides needy youths with unmarked weekly backpacks filled with nutritious food. Every Friday, enough food is provided for their week-end use, focusing on child friendly and nutritious commodities.
- **SNAP Outreach** – Provide aid with pre-screening applications, full applications and assistance with documentation for food stamp program.

KFB relies on donations from local businesses, private foundations, and individuals.

Basis of Accounting:

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

KAUAI FOOD BANK, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Financial Statement Presentation:

KFB follows an applicable accounting standard for financial reporting by nonprofit organizations. This standard requires the classification of net assets as follows:

Permanently Restricted Net Assets – Net assets subject to donor-imposed stipulations that are to be maintained permanently by KFB.

Temporarily Restricted Net Assets – Net assets subject to donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of KFB pursuant to those stipulations.

Unrestricted Net Assets - Net Assets not subject to donor-imposed stipulations.

Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law.

Cash and Cash Equivalents:

For purposes of the statement of cash flows, cash includes unrestricted, restricted and designated cash accounts. KFB considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Receivables:

Support under grants and contracts is recorded when the related amounts are due from grantor agencies. KFB does not anticipate any collection losses with respect to the receivable balances. As a result, no allowance has been established at December 31, 2009.

Inventory:

The inventory cost is valued using first-in, first-out (FIFO) method and stated at the lower of cost or market.

Investments:

Generally accepted accounting principles require that nonprofit organizations report certain investments at fair value. In accordance with that guidance, KFB accounts for its equity securities that have readily determinable market values by recording and reporting those investments at fair value. Information about the fair value of investments and the unrealized gains and losses is discussed in Note 5.

KAUAI FOOD BANK, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Property and Equipment:

Property and equipment of KFB, exceeding the capitalization threshold of \$1,000, are capitalized and recorded in KFB's records. Property and equipment are recorded at cost. Donated property is recorded at its estimated fair market value at the date received. Depreciation is calculated using the straight-line method over the estimated useful lives of three to thirty years of the assets.

Maintenance and repairs are charged to expenses as incurred. Renewals and betterments that materially extend the lives of the assets are capitalized.

Compensated Absences:

Employees of KFB are entitled to paid vacation depending on job classification, length of service and other factors. Accrued vacation represents KFB's liability for the cost of unused employee vacation at December 31, 2009.

Contributions:

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Contributions received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net assets classes. When a donor restriction expires, that is, when a stipulated time restriction ends or purposed restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

Contributions In-Kind:

Contributions in-kind are also recognized in accordance with an applicable accounting standard. Donated equipment and other donated goods are recorded at their estimated fair value as of the date of the donation. Contributed services, which require a specialized skill and which KFB would have paid for if not donated, are recorded at the estimated fair value at the time the services are rendered. KFB also receives donated services that do not require specific expertise but which are nonetheless central to KFB's operations. While these contributed services are not reflected in the financial statements the estimated value of these services is disclosed in Note 9.

Donated Food:

Food contributions received by KFB are capitalized as food inventory and recorded as unrestricted contributions. Upon distribution, food inventory is reduced and expense is charged to food donations to agencies.

Shared Maintenance Fees:

Shared maintenance fees are charged to the agencies to which KFB distributes food on a per pound basis. During the year ended December 31, 2009, the maximum price charged for shared maintenance fees was \$0.18 per pound.

KAUAI FOOD BANK, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009

NOTE 1 – 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 as of the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, making it reasonably possible that a change in these estimates could occur in the near term.

Exempt Status:

KFB is a not-for-profit organization, exempt from federal income tax under Internal Revenue Code Section 501(c)(3) and applicable provisions of the Hawaii Revised Statutes, which qualifies for charitable contribution deduction, and has been classified as an organization that is not a private foundation under Section 509(a)(2) which normally receives a substantial part of its support from the general public as provided in Internal Revenue Codes Section 170(b)(1)(A)(VI). Accordingly, no liability for federal and state income taxes has been provided in the financial statements.

Advertising:

Advertising costs are charged to operations when incurred. Advertising costs totaled \$3,152 for the year ended December 31, 2009.

Summarized Financial Information for 2008:

The financial statements include certain prior-year summarized comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with KFB's financial statements for the year ended December 31, 2008, from which the summarized information was derived.

NOTE 2 – FUNCTIONAL ALLOCATION OF EXPENSES

Expenses that can be identified with a specific program are applied directly according to their natural expense classification. Non-specific program costs are allocated to programs and support services based on the best estimates of management.

KAUAI FOOD BANK, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009

NOTE 3 – FOOD INVENTORY

A summary of activity in the food inventory account for the years ended December 31, 2009:

	<u>Pounds</u>	<u>Amount</u>
Balance, beginning of year	116,206	\$ 175,303
Food contributions	763,395	
Food purchases	52,416	
Food distributions to agencies	(663,569)	
Unsalvageable food	(129,669)	
Inventory adjustment to physical	<u>(23,869)</u>	
Balance, end of year	<u>114,910</u>	<u>\$ 181,558</u>

Food inventory is recorded at \$1.58 per pound for the year ended December 31, 2009. The valuation is based on the average wholesale value of one pound of donated product as determined by Feeding America.

NOTE4 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

Leasehold improvements	\$ 22,891
Office furniture and equipment	75,933
Machinery and equipment	89,028
Vehicles	<u>104,580</u>
	292,342
Less Accumulated depreciation	<u>(271,537)</u>
	<u>\$ 20,895</u>

Depreciation expense for the year ended December 31, 2009, was \$26,894.

NOTE 5 – INVESTMENTS

KFB owns marketable securities, which consist of both donated and purchased amounts. Investments are intended to provide income to be used for KFB's programs. The fair values of investments that are measured on a recurring basis are listed below. The values presented are based on quoted prices in active markets at December 31, 2009:

<u>Investment</u>	<u>Basis</u>	<u>Fair Value</u>	<u>Unrealized Gain/(Loss)</u>
Bonds and bond funds	\$ 245,715	\$ 270,179	\$ 24,464
Equity securities	128,123	139,652	11,529
	<u>\$ 373,838</u>	<u>\$ 409,831</u>	35,993
Unrealized gain/(loss) at December 31, 2008			<u>0</u>

KAUAI FOOD BANK, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009

NOTE 5 – INVESTMENTS – (Continued)

Change in unrealized gains	35,993
Realized gain on investments	3,099
Interest and dividends	<u>10,553</u>
Total investment income	<u>\$ 49,645</u>

Related expenses for investment fees totaled \$3,887 for the year ended December 31, 2009.

NOTE 6 – TEMPORARILY RESTRICTED NET ASSETS

At December 31, 2009, temporarily restricted net assets consisted of:

SNAP Outreach	\$ 36,547
Restricted for Food Purchases	15,000
Keike Café	13,401
Grant Receivable	7,401
Backpack program – Eastside	1,883
Donated Assets – Gift Cards	<u>1,040</u>
	<u>\$ 75,272</u>

NOTE 7 – NET ASSETS RELEASED FROM RESTRICTIONS

Program restrictions were satisfied by incurring expenses for the restricted purposes specified by the donors in the amount of \$221,541.

NOTE 8 –GRANTS

KFB received grants during the year. Most of these grants are subject to spending restrictions. If it were ultimately determined by the grantor that the funds had not been expended for the purposes intended, KFB could be liable for a refund of part or all of such grant funds. Management does not anticipate any liabilities of this nature.

NOTE 9 – DONATED SERVICES

KFB also receives donated services that do not require specific expertise but which are nonetheless central to KFB's operations. During the year ended December 31, 2009, volunteers donated hours of time valued at \$101,386. In accordance with an applicable accounting standard, the value of these services is not reflected in the financial statements.

KAUAI FOOD BANK, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009

NOTE 10 – SPECIAL EVENTS

KFB has various fundraising events to help fund current operations. The revenue and expenses from such events for the year ending December 31, 2009 are as follows:

<u>Event</u>	<u>Revenue</u>	<u>Cost of Direct Benefits to Attendees</u>	<u>Net Revenue</u>
Dine Out for Hunger	\$ 10,241	\$ 100	\$ 10,141
Macy's	9,485	0	9,485
Checkout Hunger	8,112	0	8,112
Other	16,593	0	16,593
	<u>\$ 44,431</u>	<u>\$ 100</u>	<u>\$ 44,331</u>

NOTE 11 – LEASES

KFB leases its facility under an operating lease that expires on January 1, 2012, and includes an option to renew for another five years. Rent payments are \$2,200 per month.

At December 31, 2009, future minimum lease payments are as follows:

Year ending	
<u>December 31:</u>	
2010	\$ 26,400
2011	<u>26,400</u>
	<u>\$ 52,800</u>

Rent expense for the year ended, December 31, 2009 was \$26,400.

NOTE 12 - CONCENTRATION OF CREDIT RISK

KFB maintains cash in bank deposit accounts that may exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. This limit will be in effect until January 1, 2014 when it reverts back to \$100,000. At December 31, 2009, KFB had \$54,663 in excess of FDIC insured limits. KFB also has investments insured by the Securities Investor Protection Corporation up to \$500,000. At December 31, 2009, KFB did not maintain any accounts with balances in excess of uninsured investment limits. KFB has not experienced any losses in such accounts.

NOTE 13 – SUBSEQUENT EVENTS

The Kauai Food bank and Hawaii Food Bank; PDO/RDO contract will terminate effective June 30, 2010. It appears as though the Hawaii Food Bank will open up a food bank in Kauai that will operate independently of the Kauai Food Bank. For 2009, the Kauai Food Bank purchased approximately five percent of their food from the Hawaii Food Bank.