

**The accompanying financial statements and report are intended for the original recipient. They must be presented in their entirety and may not be modified in any manner.**





**FINANCIAL REPORT**

**June 30, 2017 and 2016**



C O N T E N T S

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT .....	1 and 2
 FINANCIAL STATEMENTS	
Statements of Financial Position .....	3
Statements of Activities .....	4 and 5
Statements of Cash Flows .....	6
Statements of Functional Expenses .....	7 and 8
Notes to Financial Statements .....	9 to 14
 ACCOMPANYING INFORMATION	
Program Services Provided and Visitors Assisted .....	15

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Helena Food Share, Inc.  
1616 Lewis Street  
Helena, Montana

We have audited the accompanying financial statements of Helena Food Share (a nonprofit organization), which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Helena Food Share as of June 30, 2017 and 2016, and the changes in its net assets, functional expenses, and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Accompanying Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of program services provided and visitors assisted on page 15, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the financial statements. This non-accounting information has not been subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.



Helena, Montana  
September 20, 2017

FINANCIAL STATEMENTS

HELENA FOOD SHARE, INC.  
STATEMENTS OF FINANCIAL POSITION  
June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 176,159	\$ 170,890
Current portion of promises to give	25,108	11,474
Donated inventory	70,003	76,370
Purchased inventory	46,384	50,686
Prepaid expenses	<u>4,417</u>	<u>9,444</u>
Total current assets	<u>322,071</u>	<u>318,864</u>
PROPERTY AND EQUIPMENT, at cost		
Land	68,196	68,196
Buildings and improvements	226,264	226,264
Equipment, furniture and fixtures	59,556	59,556
Technology	22,300	22,300
Vehicles	<u>95,310</u>	<u>95,310</u>
	471,626	471,626
Less accumulated depreciation	<u>265,078</u>	<u>251,914</u>
	<u>206,548</u>	<u>219,712</u>
OTHER ASSETS		
Long-term promises to give, net	69,693	33,595
Board designated cash reserves	<u>255,290</u>	<u>238,697</u>
Total other assets	<u>324,983</u>	<u>272,292</u>
Total assets	<u>\$ 853,602</u>	<u>\$ 810,868</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	4,128	12,126
Accrued payroll and withholdings	17,614	14,804
Accrued compensated absences	6,794	7,518
Refundable grant advances	<u>157</u>	<u>628</u>
Total liabilities	<u>28,693</u>	<u>35,076</u>
NET ASSETS		
Unrestricted		
Board designated	255,290	238,697
Unrestricted	<u>470,351</u>	<u>492,026</u>
Total unrestricted	725,641	730,723
Temporarily restricted	<u>99,268</u>	<u>45,069</u>
Total net assets	<u>824,909</u>	<u>775,792</u>
Total liabilities and net assets	<u>\$ 853,602</u>	<u>\$ 810,868</u>

The Notes to Financial Statements are an integral part of these statements.

HELENA FOOD SHARE, INC.  
STATEMENT OF ACTIVITIES  
Year Ended June 30, 2017

	Unrestricted	Temporarily Restricted	Total
<b>REVENUES, GAINS AND OTHER SUPPORT</b>			
Food donations	\$ 2,270,121	\$ -	\$ 2,270,121
Individual and business donations	805,905	71,552	877,457
Community group donations	55,585	120	55,705
United Way donations	50,344	-	50,344
Federal grants	14,158	-	14,158
Investment income	882	-	882
Other income	4,727	-	4,727
Grants	<u>-</u>	<u>21,318</u>	<u>21,318</u>
	<u>3,201,722</u>	<u>92,990</u>	<u>3,294,712</u>
Net assets released from restrictions			
Satisfaction of program and time restrictions	<u>38,791</u>	<u>(38,791)</u>	<u>-</u>
Total revenues, gains and other support	<u>3,240,513</u>	<u>54,199</u>	<u>3,294,712</u>
<b>EXPENSES</b>			
Program services	2,897,421	-	2,897,421
General and administrative	134,193	-	134,193
Fundraising	<u>213,981</u>	<u>-</u>	<u>213,981</u>
Total expenses	<u>3,245,595</u>	<u>-</u>	<u>3,245,595</u>
Changes in net assets from operations	<u>(5,082)</u>	<u>54,199</u>	<u>49,117</u>
Net assets at beginning of year	<u>730,723</u>	<u>45,069</u>	<u>775,792</u>
Net assets at end of year	<u>\$ 725,641</u>	<u>\$ 99,268</u>	<u>\$ 824,909</u>

The Notes to Financial Statements are an integral part of these statements.



HELENA FOOD SHARE, INC.  
STATEMENT OF ACTIVITIES  
Year Ended June 30, 2016

	Unrestricted	Temporarily Restricted	Total
<b>REVENUES, GAINS AND OTHER SUPPORT</b>			
Food donations	\$ 2,157,000	\$ -	\$ 2,157,000
Individual and business donations	608,070	162,515	770,585
Community group donations	32,295	8,393	40,688
United Way donations	30,358	20,154	50,512
Federal grants	15,707	-	15,707
Special events	99,475	585	100,060
Investment income	1,317	-	1,317
Other income	76	-	76
Grants	<u>-</u>	<u>16,764</u>	<u>16,764</u>
	<u>2,944,298</u>	<u>208,411</u>	<u>3,152,709</u>
Net assets released from restrictions			
Satisfaction of program restrictions	<u>163,342</u>	<u>(163,342)</u>	<u>-</u>
Total revenues, gains and other support	<u>3,107,640</u>	<u>45,069</u>	<u>3,152,709</u>
<b>EXPENSES</b>			
Program services	2,757,431	-	2,757,431
General and administrative	133,638	-	133,638
Fundraising	<u>229,690</u>	<u>-</u>	<u>229,690</u>
Total expenses	<u>3,120,759</u>	<u>-</u>	<u>3,120,759</u>
Changes in net assets from operations	<u>(13,119)</u>	<u>45,069</u>	<u>31,950</u>
Net assets at beginning of year	<u>743,842</u>	<u>-</u>	<u>743,842</u>
Net assets at end of year	<u>\$ 730,723</u>	<u>\$ 45,069</u>	<u>\$ 775,792</u>

The Notes to Financial Statements are an integral part of these statements.

HELENA FOOD SHARE, INC.  
 STATEMENTS OF CASH FLOWS  
 June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 49,117	\$ 31,950
Adjustments to reconcile change in net assets to net change in operating activities:		
Donated food received	(2,270,121)	(2,157,000)
Donated food distributed	2,276,488	2,132,169
Depreciation	13,164	14,535
Change in assets:		
Purchased inventory	4,302	(7,187)
Prepaid expenses	5,027	(8,229)
Promises to give	(49,732)	(45,069)
Change in liabilities:		
Accounts payable	(7,998)	7,913
Accrued payroll and withholdings	2,810	(292)
Accrued compensated absences	(724)	594
Refundable grant advances	<u>(471)</u>	<u>(5,305)</u>
Cash flows from operating activities	<u>21,862</u>	<u>(35,921)</u>
Change in cash and cash equivalents	21,862	(35,921)
Cash and cash equivalents, beginning of year	<u>409,587</u>	<u>445,508</u>
Cash and cash equivalents, end of year	<u>\$ 431,449</u>	<u>\$ 409,587</u>
Cash and cash equivalents above are reported on the statement of financial position as follows:		
Cash and cash equivalents	\$ 176,159	\$ 170,890
Board designated cash reserves	<u>255,290</u>	<u>238,697</u>
	<u>\$ 431,449</u>	<u>\$ 409,587</u>

The Notes to Financial Statements are an integral part of these statements.

HELENA FOOD SHARE, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
June 30, 2017

	Program Services	Management and General	Fundraising	Total
Advertising	\$ -	\$ -	\$ 9,437	\$ 9,437
Bad debt	-	-	1,303	1,303
Board of directors	248	393	117	758
Building repairs and maintenance	16,818	1,112	1,034	18,964
Depreciation	13,164	-	-	13,164
Donated food distributed	2,276,488	-	-	2,276,488
Dues/subscriptions	265	1,546	-	1,811
Wages, taxes and benefits	250,772	81,628	112,564	444,964
Equipment repairs	2,884	-	-	2,884
Food vouchers redeemed	13,960	-	-	13,960
In-kind	17,501	175	16,278	33,954
Insurance	8,219	1,541	-	9,760
Licenses and permits	115	20	-	135
Miscellaneous	-	5,906	-	5,906
Printing/postage	5,433	1,041	43,325	49,799
Professional fees	-	27,627	-	27,627
Purchased food distributed	232,321	-	-	232,321
Rentals	6,094	-	-	6,094
Supplies	7,348	1,057	740	9,145
Technology	4,778	2,147	13,125	20,050
Travel and training	343	1,364	-	1,707
Occupancy	28,800	8,555	8,555	45,910
Vehicles	9,048	81	575	9,704
Volunteer recognition	2,822	-	-	2,822
Special projects and events	-	-	6,928	6,928
Total expenses, year ended June 30, 2017	<u>\$ 2,897,421</u>	<u>\$ 134,193</u>	<u>\$ 213,981</u>	<u>\$ 3,245,595</u>

The Notes to Financial Statements are an integral part of these statements.

HELENA FOOD SHARE, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
June 30, 2016

	Program Services	Management and General	Fundraising	Total
Advertising	\$ -	\$ -	\$ 4,925	\$ 4,925
Board of directors	921	815	657	2,393
Building repairs and maintenance	15,290	1,605	1,564	18,459
Depreciation	14,535	-	-	14,535
Donated food distributed	2,132,169	-	-	2,132,169
Dues/subscriptions	240	425	183	848
Wages, taxes and benefits	238,766	78,679	105,959	423,404
In-kind	10,101	4,876	22,528	37,505
Insurance	7,752	2,082	161	9,995
Licenses and permits		179	-	179
Miscellaneous	686	7,410	-	8,096
Printing/postage	702	1,371	46,626	48,699
Professional fees	-	24,629	2,543	27,172
Purchased food distributed	261,392	-	-	261,392
Rentals	2,712	-	32	2,744
Supplies	7,486	827	1,094	9,407
Technology	7,973	2,165	9,685	19,823
Travel and training	726	309	1,777	2,812
Occupancy	28,800	8,142	8,142	45,084
Vehicles	9,545	124	354	10,023
Volunteer recognition	779	-	-	779
Special projects and events	4,074	-	23,460	27,534
Total expenses, year ended June 30, 2016	<u>\$ 2,757,431</u>	<u>\$ 133,638</u>	<u>\$ 229,690</u>	<u>\$ 3,120,759</u>

The Notes to Financial Statements are an integral part of these statements.

HELENA FOOD SHARE, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2017 and 2016

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

Helena Food Share, Inc. (the Organization) is a non-profit corporation organized in 1987 to provide food to families in need in the Helena area. Support is provided by the public, local churches, local businesses, social service organizations and private groups.

The Board of Directors is comprised of between twelve and twenty citizens nominated by the External Affairs Committee of the Board. They are approved by the existing Board of Directors and serve a three year term. The Executive Committee, composed of the four Board Officers who serve a one year term, is responsible for drafting all Board meeting agendas and coordinating the work of other committees. The Executive Director hired by the Board of Directors, is responsible for the administrative management of the Organization.

**Basis of Presentation**

The accompanying financial statements are presented in accordance with accounting principles generally accepted in the United States of America (GAAP), as codified by the Financial Accounting Standards Board.

**Accounting Estimates**

The preparation of financial statements in conformity with GAAP 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 revenue and expenses during the reported period. Actual results could differ from those estimates.

**Classification of Net Assets**

In accordance with GAAP, the Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The accompanying financial statements present unrestricted and temporarily restricted net assets. The Organization does not have any permanently restricted net assets at June 30, 2017 and 2016.

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, cash and cash equivalents are considered to be all cash maintained in the Organization's checking account and cash management fund. The Organization's bank accounts are insured by the FDIC up to \$250,000. From time to time, certain bank accounts that are subject to limited FDIC coverage exceed their insured limits. At June 30, 2017 and 2016, accounts did not exceed federally insured limits.

**Board Designated Cash Reserves**

As more fully disclosed in Note 6, the Board has designated cash reserves to fund an operating reserve. The Board set a cash reserve requirement of 25% of the annual operating budget.

HELENA FOOD SHARE, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2017 and 2016

**NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Restricted and Unrestricted Revenue and Support**

Contributions and support received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Funds advanced under the Senior Farmers Market Nutrition Program (SFMNP) are classified as a refundable advance until expenses for the purpose of the grant are incurred or other conditions of the grant are satisfied.

**In-Kind Contributions**

During the fiscal years ended June 30, 2017 and 2016, 1,315,889 and 1,291,617 pounds of food were donated by the local community for distribution to individuals, families, and other non-profit organizations. During 2017 and 2016, respectively, the agency received 208,516 and 241,884 pounds of food through federal and state commodity programs.

Similarly, a significant amount of volunteer labor is utilized in collecting and distributing food donations. During 2017 and 2016, community members donated 20,943 and 18,075, respectively, of work hours to pick up, process, and distribute food. The value of this labor is not reflected in the financial statements.

**Inventories**

The Organization accepts contributions of food for distribution to individuals and families in need. This contributed food is recorded at an industry standard donated value and is reflected as inventory in the statement of financial position on a first-in, first-out (FIFO) basis. Purchased food for distribution is stated at lower of cost or market by the first-in, first-out (FIFO) method.

**Property and Equipment**

Helena Food Share Inc. capitalizes all fixed assets acquired with an economic life over one year and with a cost of greater than \$3,500. Purchased fixed assets are recorded at cost. Donated property and equipment is recorded at its estimated fair market value on the date of donation.

Depreciation expense is computed using the straight-line method over the following estimated useful lives:

Building and improvements	15 – 40 years
Machinery and equipment	5 – 10 years

HELENA FOOD SHARE, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2017 and 2016

**NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Advertising**

Advertising costs are expensed as incurred. Advertising expense was \$9,437 and \$4,925 in 2017 and 2016, respectively.

**Promises to Give**

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Unconditional promises to give that will be collected beyond one year are reported at the present value of the anticipated cash flows using the discount rate established at the date of the pledge, net of an allowance of uncollectible amounts based on an allowance rate of two percent. Promises to give are reviewed periodically to determine their collectability and whether any promises should be charged off.

**Income Taxes**

The Organization operates under Internal Revenue Code section 501(c)(3) as a non-profit organization and, therefore, is exempt from income taxes unless taxable income would result from business operations not directly related to the organization's exempt purpose.

**Functional Allocation of Expenses**

Salaries, wages and related benefits, office and occupancy expense and the cost of professional and other services have been allocated for the years ended June 30, 2017 and 2016, to program, fundraising, and management and general based on relative utilization in the statement of activities.

**Subsequent Events**

Management has evaluated subsequent events through September 20, 2017, the date which the financial statements were available for distribution.

**NOTE 2. CONDITIONAL GRANT AWARDS**

The Organization reports payments received on conditional grant awards as refundable grant advances until conditions imposed by the grantor have been satisfied. The Organization has been awarded \$13,500 for the 2017 Senior Farmers Market Nutrition Program (SFMNP). At June 30, 2017, funds advanced but not yet spent under this program were \$157, reflected in these financial statements as a refundable grant advance, leaving \$13,343 to be distributed prior to the grant end date of December 31, 2017. At June 30, 2016, funds advanced but not yet spent amounted to \$628, subsequently earned and included in revenue for the year ended June 30, 2016.

HELENA FOOD SHARE, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2017 and 2016

**NOTE 3. INVENTORIES**

The Organization performs an annual inventory of donated food items, in addition to purchased food items on hand at year-end. Donated food is tracked during the year. The value of donated food is based on an industry standard amount of \$1.73 and \$1.67 per pound for fiscal years 2017 and 2016, respectively. During 2017 and 2016, the Organization received 1,315,889 and 1,291,617 pounds of food valued at \$2,276,488 and \$2,157,000, respectively. At June 30, 2017 and 2016, donated food on hand amounted to 40,464 and 45,731 pounds valued at \$70,003 and \$76,370, respectively. Purchased food is recorded at cost. At June 30, 2017 and 2016, purchased food available for distribution amounted to \$46,384 and \$50,686, respectively.

**NOTE 4. PROMISES TO GIVE**

Included in promises to give are the following unconditional promises to give:

	<u>2017</u>	<u>2016</u>
Unconditional promises to give before unamortized discount	\$ 99,268	\$ 47,168
Less: unamortized discount	(2,978)	(1,413)
Less: allowance for uncollectible amounts	<u>(1,489)</u>	<u>(686)</u>
Net unconditional promises to give	94,801	45,069
Less: current portion	<u>(25,108)</u>	<u>(11,474)</u>
Long-term	<u><u>\$ 69,693</u></u>	<u><u>\$ 33,595</u></u>
Amounts due in:		
2018	\$ 25,172	
2019	23,722	
2020	23,005	
2021	20,396	
2022	<u>6,973</u>	
Total	<u><u>\$ 99,268</u></u>	

The discount rate was 3% and 1.8% for 2017 and 2016, respectively.



HELENA FOOD SHARE, INC.  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 June 30, 2017 and 2016

**NOTE 5. MONTANA COMMUNITY FOUNDATION**

The Organization has an endowment fund held at the Montana Community Foundation (MCF). The portion of the funds contributed by unrelated third party donors is considered to be a contribution to the endowment. In accordance with generally accepted accounting principles, MCF is required to report contributions to this fund as an addition to its net assets; therefore, these assets are included in MCF's financial statements and not the Organization's financial statements. Earnings distributed by MCF to the Organization are recorded as contributions in the year of receipt. The Organization received a contribution of \$7,532 for the year ended June 30, 2017. In previous years, the earnings on these funds were reinvested in the endowment at the discretion of the Organization's Board of Directors. The total amount in the endowment account not included in Helena Food Share's statement of financial position was \$193,855 and \$179,207 at June 30, 2017 and 2016, respectively.

**NOTE 6. BOARD DESIGNATED AND TEMPORARILY RESTRICTED NET ASSETS**

At June 30, 2017, temporarily restricted net assets of \$94,801 was restricted due to time releases on pledge receivables. At June 30, 2016, temporarily restricted net assets of \$45,069 was restricted due to time releases on pledge receivables.

Net assets were released from donor restrictions by incurring expenses satisfying the purpose or time restrictions specified by donors as follows:

	<u>2017</u>	<u>2016</u>
Purpose restriction accomplished:		
Food programs	<u>\$ 38,791</u>	<u>\$ 163,342</u>

As disclosed in Note 1, the Board has designated cash reserves for operating projects. Accordingly, at June 30, 2017 and 2016, board-designated unrestricted net assets include the following:

	<u>2017</u>	<u>2016</u>
Operating reserves	<u>\$ 255,290</u>	<u>\$ 238,697</u>

HELENA FOOD SHARE, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2017 and 2016

**NOTE 7. OPERATING LEASE COMMITMENTS**

On February 1, 2017, the Organization entered into a two year lease for warehouse space, with monthly lease payments of \$2,400 per month. Beginning July 15, 2014, a two year lease for additional office space was signed with monthly lease payments of \$750. The office space leases are on a month to month basis, once the initial lease agreements expired. The following is a schedule by years of future minimum rentals under the leases at June 30, 2017:

2018	\$ 29,627
2019	<u>16,800</u>
Total	<u>\$ 46,427</u>

Rent charged to operations was \$45,910 and \$45,084 for the years ended June 30, 2017 and 2016, respectively.

ACCOMPANYING INFORMATION

**HELENA FOOD SHARE, INC.**  
**SCHEDULE OF PROGRAM SERVICES PROVIDED**  
June 30, 2017 and 2016

During the years ended June 30, 2017 and 2016, Helena Food Share provided food assistance to neighbors in need in the greater Helena area.

**CORE PROGRAMS**

Helena Food Share operates a Grocery Share program in three locations: the Lewis Street Pantry, the East Helena Pantry, and the Mobile Pantry. Accordingly, at June 30, 2017 and 2016, the number of services provided through the Grocery Share program follows:

	<u>2017</u>	<u>2016</u>
Monthly groceries	16,639	17,234
Weekly groceries	<u>12,347</u>	<u>12,046</u>
Core distribution program	<u><u>28,986</u></u>	<u><u>29,280</u></u>

**HOLIDAY SERVICE**

Helena Food Share provides traditional Thanksgiving and Christmas meals. Foods available for families include a turkey and extra sides so they can serve traditional holiday meals. Accordingly, at June 30, 2017 and 2016, Helena Food Share provided Holiday meals to the following number of families:

	<u>2017</u>	<u>2016</u>
Thanksgiving	1,287	1,584
Christmas	<u>859</u>	<u>925</u>
Total	<u><u>2,146</u></u>	<u><u>2,509</u></u>

**KID PACKS**

Helena Food Share serves local elementary children through the Kid Packs Program. Students identified by school teachers and staff, are given a special pack of kid-friendly foods to provide a source of weekend nutrition. During 2017 and 2016, the program served children weekly in 13 elementary schools and the Head Start program in Helena and East Helena. At June 30 2017 and 2016, Helena Food Share provided the following number of Kid Packs throughout the school year:

	<u>2017</u>	<u>2016</u>
Kid Packs	<u><u>37,640</u></u>	<u><u>37,084</u></u>

**SENIOR ASSISTANCE**

Helena Food Share offers gives targeted food assistance to income-eligible seniors. During 2017 and 2016, the Senior Farmers Market Nutrition Program provided a \$50 supply of coupons to 300 eligible seniors for shopping at the Helena Farmers Market. This lets seniors enhance their food resources with fresh, Montana-grown vegetables, fruit and herbs. Helena Food Share also is the Helena distribution partner to Rocky Mountain Development Council for its Senior Commodity Food Program. Eligible seniors are provided with a staple of nutritious USDA-supplied food items on a bimonthly basis. During 2017 and 2016, 2,215 and 2,247 commodity boxes, respectively, were distributed.

**AGENCY COLLABORATION**

Helena Food Share distributes surplus food to other local nonprofit agencies, such as God's Love and the Center for Mental Health Services. Helena Food Share also assists the Montana Food Bank Network by providing a delivery and pickup center for food it distributes to other local agencies



CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

[www.azworld.com](http://www.azworld.com)

MEMBER: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS