CHAR500 Online

For new annual filings, and amendments

Annual Filing for Charitable Organizations

New York State Office of the Attorney General
Charities Bureau - Registration Section
28 Liberty Street
New York, NY 10005
charitiesnys.com

Open to Public Inspection

Filing Type: (●) New Filing ( ) Amendment   Filing Year: 2024

General Information

Current Organization Name: Hearty Helpings, Inc.
Updated Name: N/A
NY Registration Number: 49-74-84
Registration Category: EPTL
Organization Type: Corporation
EIN: 921895666
Current Fiscal Year End: 12/31
Updated Fiscal Year End: N/A
Organization Email: finance@feedmorewny.org
Organization's Phone: 716-822-2002
Tax Exempt Status: 501(c)(3)
Website: www.heartyhelpings.org

Organization Address

Mailing Address	Principal Address	NY State Address
100 James E. Casey Drive Buffalo NY 14213 United States	100 James E. Casey Drive Buffalo NY 14213 United States	NA

Primary Contact Information

First Name: Heidi G.
Last Name: Cheston
Title: CFO
Phone: 716-822-2002
Email: hcheston@feedmorewny.org

Organization Type

Type of IRS document filed with IRS: IRS990
Organization Type: Public

Third Party Preparer Information

First Name: N/A
Last Name: N/A
Title: N/A
Firm Name: N/A
Phone: N/A
Email: N/A

Third Party Address

Street: N/A
City: N/A
State: N/A
Zip: N/A
Country: N/A

Registration Category

1. Does the organization conduct activity in New York State (other than soliciting) ? This may include, but i**s not limited to**, maintaining an office, having employees or staff, or running a program.
   ◉ Yes ○ No
2. Does the organization have assets in New York State?
   ◉ Yes ○ No
3. Is the organization incorporated or formed in New York State?
   ◉ Yes ○ No
4. Has the organization received more than $25,000 in total contributions from New York State residents, foundations, corporations or government agencies or other entities in the period covered by this filing?
   ◉ Yes ○ No
5. Does the organization plan to receive more than $25,000 annually in total contributions from New York State residents, foundations, corporations, government agencies or other entities?
   ◉ Yes ○ No
6. Does the organization use a professional fundraiser or fundraising counsel?
   ○ Yes ◉ No

Based on your responses to the above questions, this organization's registration category has been updated DUAL

to The updated registration category will go into effect when your filing has been Completed.

Exemption Qualifications

1. Is the organization a government agency, controlled by a government agency, or the U.S. Congress or New York State Legislature?
   ○ Yes ○ No N/A
2. Was the organization formed for religious purposes?
   ○ Yes ○ No N/A
3. Is the organization a PTA affiliated with an educational institution subject to the jurisdiction of the New York State Education Department?
   ○ Yes ○ No N/A
4. Is the organization a library that files annual financial reports with the New York State Department of Education?
   ○ Yes ○ No N/A
5. Does the organization receive substantially all of its contributions from a single government agency to which it submits annual financial reports?
   ○ ○ No N/A
6. Is the organization's gross contributions from all other sources, $25,000 or less and will remain below that?
   ○ Yes ○ No N/A
7. Does the organization receive funding from a federated fund, United Way, or incorporated community appeal?
   ○ Yes ○ No N/A
8. Is the organization’s gross contributions from all other sources, $25,000 or less and will remain below that?
   ○ Yes ○ No N/A

9. Does the organization use or plan to use a professional fundraiser?
   ○ Yes ○ No N/A
10. Is the organization an educational institution or museum that files annual financial reports with the Board of Regents of the University of the State of New York or an agency with similar responsibilities in another state?
   ○ Yes ○ No N/A
11. If the organization is an educational institution, does it limit solicitation of contributions to the student body, alumni, faculty, trustees and their families?
   ○ Yes ○ No N/A
12. Is the organization incorporated/chartered under the New York State Education Law?
   ○ Yes ○ No N/A
13. Is the organization a law enforcement support organization that only solicit contributions from its members?
   ○ Yes ○ No N/A
14. Is organization a New York State volunteer firefighters or volunteer ambulance corps?
   ○ Yes ○ No N/A
15. Is the organization a hospital, skilled nursing facility, or diagnostic/treatment center?
   ○ Yes ○ No N/A
16. Is organization a veterans' organization, volunteer firefighters, volunteer ambulance corps, or an auxiliary of such organization whose fundraising is performed only by its members without direct or indirect compensation?
   ○ Yes ○ No N/A
17. Is the organization a historical society chartered by the Board of Regents of the University of the State of New York that solicits contributions only from its memberships?
   ○ Yes ○ No N/A
18. Is the organization a historical society chartered by the Board of Regents of the University of the State of New York?
   ○ Yes ○ No N/A
19. Is the organization a membership organization?
   ○ Yes ○ No N/A
20. Is the organization a membership organization that solicits contributions only from its members?
   ○ Yes ○ No N/A
21. Is organization a cemetery corporation subject to Article 15 of the New York State Not-for-Profit Corporation Law?
   ○ Yes ○ No N/A
22. Is the organization incorporated under Article 43 of the New York State Insurance Law?
   ○ Yes ○ No N/A
23. Is the organization a police department, sheriff's department or other government law enforcement agency?
   ○ Yes ○ No N/A

Based on your responses to the exemption questions, this organization's registration category has been updated to

DUAL *The updated registration category will go into effect when your filing has been processed.*

Contribution Information

1. Did the organization solicit or receive contributions during the fiscal year from New York State?
   ◉ Yes ○ No

2. Choose the total contributions in New York State this fiscal year: $25,000-$99,999

Annual Exemptions

1. Were the total contributions from New York State, including residents, foundations, government agencies, etc. under $25,000 during the fiscal year? ○ Yes ○ No N/A
2. Did the organization use a professional fundraiser or fundraising counsel during the fiscal year? ○ Yes ○ No N/A
3. Were the organization's gross receipts under $25,000 and the market value of its assets under $25,000 during the fiscal year? ◉ Yes ○ No

Based on your responses to annual exemption questions, this organization is required to file under 7A *during this fiscal year.*

Financial Information

Type of IRS document filed with IRS: IRS990

Organization's total contributions: 2,500

Organization's net assets: 464,709

Organization's total liabilities: N/A

Organization's total income: N/A

Organization's total revenue: 7,745,443

Organization's total assets: N/A

Organization's total revenue and contributions: N/A

Organization's total assets/ worth: N/A

For this filing year, does your organization plan to complete any of the following with the New York State Charities Bureau?

☐ Closing ☐ Withdrawing ☐ Dissolving ☒ None

Is this your final filing with New York State? ○ Yes ○ No N/A

Filing Information

Did your organization use a professional fundraiser or fundraising counsel for fundraising activity in New York State?

○ Yes ◉ No

General Information	Description of Services	Description of Compensation
Name of Firm: N/A Type: N/A Reg Number: N/A Contract Start: N/A Contract End: N/A Amount Paid: N/A Phone : N/A Mailing Address: N/A	N/A	N/A
Name of Firm: N/A Type: N/A Registration ID: N/A Contract Start: N/A Contract End: N/A Amount Paid: N/A Phone : N/A Mailing Address: N/A	N/A	N/A

Docusign Envelope ID: D51B93A3-F9E7-42E9-973D-BF9F986999CA

Name of Firm: N/A Type: N/A Registration ID: N/A Contract Start: N/A Contract End: N/A Amount Paid: N/A Phone : N/A Mailing Address: N/A	N/A	N/A

Did the organization receive government grants during this fiscal year?

○ Yes ◉ No

Government Grant Agency	Grant Amount
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

Documents

Attached organization's required documents:

- ☒ IRS document
- ☐ Certified Public Accountant's Audit Report
- ☐ Certified Public Accountant's Review Report
- ☐ Complete Certificate of Amendment or other document amending the name
- ☒ Other documents

Signatures

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

Role	First Name	Last Name	Email
President	Tara A	Elliss	tellis@feedmorewny.org
Chief Financial Officer	Heidi G.	Cheston	hcheston@feedmorewny.org

Signature of President — Signed by: Tara A Ellis — 7FF2E39238F941A... Date: 11/13/2025

Signature of Chief Financial Officer — Signed by: Heidi G Cheston — CB05396D6EAD43B... Date: 11/13/2025

AUDITED
CONSOLIDATED FINANCIAL STATEMENTS

FEEDMORE WESTERN NEW YORK, INC.
AND RELATED ENTITIES

DECEMBER 31, 2024

FEEDMORE WESTERN NEW YORK, INC.
AND RELATED ENTITIES

CONTENTS

FreedMaxick® P.C.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
FeedMore Western New York, Inc.
and Related Entities

Report on the Audit of the Financial Statements

Opinion

We have audited the consolidated financial statements of FeedMore Western New York, Inc. and Related Entities (the Organization), which comprise the consolidated statements of financial position as of December 31, 2024 and 2023, and the related consolidated statements of activities and changes in net assets, cash flows and functional expenditures for the years then ended, and the related notes to the consolidated financial statements, (collectively, the financial statements).

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2024 and 2023, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a period of within one year after the date that the financial statements are issued or available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information
Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and other supplemental information on pages 24 - 27 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated July 1, 2025, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Freed Maxick P.C.

Buffalo, New York
July 1, 2025

FEEDMORE WESTERN NEW YORK, INC.
AND RELATED ENTITIES

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
December 31,

		2024		2023
ASSETS				
Current assets:				
Cash and cash equivalents	$	19,021,666	$	9,714,728
Restricted cash		10,009,672		8,280,826
Grants and accounts receivable, less allowance for credit losses ($10,000 - 2024 and 2023)		3,370,250		2,539,497
Pledges receivable		1,389,423		1,875,434
Prepaid expenses		90,293		57,749
Food inventory		2,487,560		3,203,762
Total current assets		36,368,864		25,671,996
Investments		2,970,873		19,533,601
Land, building and equipment, net		20,872,063		12,711,771
Debt issuance costs		915,257		-
Pledges receivable, net		2,231,707		2,331,809
Beneficial interest in assets held by others		14,315,710		13,492,309
Right-of-use asset for operating leases, net		78,823		117,430
Right-of-use asset for finance leases, net		88,447		170,746
Total assets	$	77,841,744	$	74,029,662
LIABILITIES AND NET ASSETS				
Current liabilities:				
Accounts payable	$	2,207,476	$	1,538,800
Accrued expenses		817,458		694,236
Refundable advances		842,362		573,908
Current operating lease liability		39,141		38,608
Current finance lease liability		56,785		71,810
Total current liabilities		3,963,222		2,917,362
Long-term lease liabilities:				
Operating lease liability		39,680		78,822
Finance lease liability		33,485		90,270
Total long-term lease liabilities		73,165		169,092
Net assets:				
Without donor restrictions		44,435,464		44,935,965
With donor restrictions		29,369,893		26,007,243
Total net assets		73,805,357		70,943,208
Total liabilities and net assets	$	77,841,744	$	74,029,662

See accompanying notes.

FEEDMORE WESTERN NEW YORK, INC.
AND RELATED ENTITIES

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
For the Year Ended December 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, grants and other support:			
Contributions:			
Government funding	$ 10,361,656	$ 7,598,246	**$ 17,959,902**
Client contributions of cash and other financial assets	1,100,455	-	**1,100,455**
General contributions	4,143,679	2,006,516	**6,150,195**
Special events	1,311,814	-	**1,311,814**
Private grants	1,161,391	-	**1,161,391**
Revenues:			
Contract Medicaid funding	1,135,743	-	**1,135,743**
Program fees	823,866	-	**823,866**
Lease income	6,600	-	**6,600**
Contributions of nonfinancial assets:			
Donated food	10,152,603	-	**10,152,603**
USDA food	8,143,540	-	**8,143,540**
General	158,789	-	**158,789**
Net assets released from restrictions	7,065,513	(7,065,513)	**-**
Total revenue, grants and other support	45,565,649	2,539,249	**48,104,898**
Expenditures:			
Program services	44,092,188	-	**44,092,188**
Management and general	2,591,074	-	**2,591,074**
Fundraising	1,632,058	-	**1,632,058**
Total expenditures	48,315,320	-	**48,315,320**
Income (loss) from operations	(2,749,671)	2,539,249	**(210,422)**
Other income:			
Interest income	1,171,362	-	**1,171,362**
Change in beneficial interest in assets held by others	500,000	823,401	**1,323,401**
Net realized and unrealized gain on investments	577,808	-	**577,808**
Total other income	2,249,170	823,401	**3,072,571**
Change in net assets	(500,501)	3,362,650	**2,862,149**
Net assets - beginning of year	44,935,965	26,007,243	**70,943,208**
Net assets - end of year	$ 44,435,464	$ 29,369,893	**$ 73,805,357**

See accompanying notes.

FEEDMORE WESTERN NEW YORK, INC.
AND RELATED ENTITY

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
For the Year Ended December 31, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, grants and other support:			
Contributions:			
Government funding	$ 13,464,569	$ 3,736,856	**$ 17,201,425**
Client contributions of cash and other financial assets	1,054,982	-	**1,054,982**
General contributions	4,651,380	5,185,089	**9,836,469**
Special events	1,139,277	-	**1,139,277**
Private grants	1,378,863	-	**1,378,863**
Revenues:			
Contract Medicaid funding	1,078,525	-	**1,078,525**
Program fees	691,884	-	**691,884**
Lease income	96,757	-	**96,757**
Contributions of nonfinancial assets:			
Donated food	10,796,391	-	**10,796,391**
USDA food	5,580,385	-	**5,580,385**
General	178,878	-	**178,878**
Net assets released from restrictions	3,210,194	(3,210,194)	**-**
Total revenue, grants and other support	43,322,085	5,711,751	**49,033,836**
Expenditures:			
Program services	42,210,006	-	**42,210,006**
Management and general	2,518,083	-	**2,518,083**
Fundraising	1,672,551	-	**1,672,551**
Total expenditures	46,400,640	-	**46,400,640**
Income from operations	(3,078,555)	5,711,751	**2,633,196**
Other income:			
Interest income	912,869	-	**912,869**
Change in beneficial interest in assets held by others	500,000	834,256	**1,334,256**
Net realized and unrealized gain on investments	1,711,673	-	**1,711,673**
Total other income	3,124,542	834,256	**3,958,798**
Change in net assets	45,987	6,546,007	**6,591,994**
Net assets - beginning of year	44,889,978	19,461,236	**64,351,214**
Net assets - end of year	$ 44,935,965	$ 26,007,243	**$ 70,943,208**

See accompanying notes.

FEEDMORE WESTERN NEW YORK, INC.
AND RELATED ENTITY

CONSOLIDATED STATEMENTS OF CASH FLOWS
For the Years Ended December 31,

	2024	2023
Cash flows from operating activities:		
Change in net assets	$ 2,862,149	$ 6,591,994
Reconciliation of change in net assets to net cash provided by operating activities:		
Depreciation	922,302	904,840
Amortization of right-of-use-asset for finance lease	82,299	66,095
Net realized and unrealized gain on investments	(648,785)	(1,776,058)
Change in beneficial interest in assets held by others	(823,401)	(834,256)
Contributions restricted for capital campaign	(2,750,386)	(5,170,378)
Changes in:		
Pledges receivable - operating	586,113	(1,092,399)
Grants and accounts receivable, net	(830,753)	2,130,110
Prepaid expenses	(32,544)	7,136
Food inventory	716,202	(276,663)
Right-of-use asset for operating lease	38,607	38,084
Accounts payable	(315,527)	(1,096,911)
Accrued expenses	123,222	306,435
Refundable advances	268,454	552,554
Operating lease liability	(38,609)	(38,084)
Net cash provided by operating activities	159,343	312,499
Cash flows from investing activities:		
Purchase of equipment	(8,098,391)	(2,574,686)
Purchase of investments	(20,953,299)	(2,334,003)
Proceeds from sale of investments	38,164,812	1,680,000
Net cash provided by (used in) investing activities	9,113,122	(3,228,689)
Cash flows from financing activities:		
Proceeds from capital campaign contributions	2,750,386	5,170,378
Debt issuance costs paid	(915,257)	-
Repayment of finance lease liability	(71,810)	(70,885)
Net cash provided from financing activities	1,763,319	5,099,493
Net change in cash, cash equivalents, and restricted cash	11,035,784	2,183,303
Cash, cash equivalents, and restricted cash - beginning of year	17,995,554	15,812,251
Cash, cash equivalents, and restricted cash - end of year	$ 29,031,338	$17,995,554

Total cash, cash equivalents, and restricted cash reconciliation:

The following table provides a reconciliation of cash, cash equivalents, and restricted cash to the amounts reported within the statements of financial position:

	2024	2023
Cash and cash equivalents	$ 19,021,666	$ 9,714,728
Restricted cash	10,009,672	8,280,826
	$ 29,031,338	$ 17,995,554

Non-cash investing activities:		
Acquisition of property and equipment in accounts payable	$ 984,203	$ -

See accompanying notes.

**FEEDMORE WESTERN NEW YORK, INC.
AND RELATED ENTITY**

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENDITURES
For the Year Ended December 31, 2024**

	Program Services	Management and General	Fundraising	Total
Salary and wages	$ 6,189,850	$ 1,713,962	$ 590,253	$ 8,494,065
Employee taxes and benefits	1,836,556	446,653	147,563	2,430,772
Total personnel and related expenses	8,026,406	2,160,615	737,816	10,924,837
Purchased food	12,232,580	-	-	12,232,580
Information technology	619,544	81,638	64,219	765,401
Fundraising and special events	-	-	720,583	720,583
Occupancy	680,961	25,296	-	706,257
Grants and awards	665,447	-	-	665,447
Transportation	388,806	2,312	-	391,118
Professional services	222,558	106,636	44,862	374,056
Insurance	267,419	15,614	-	283,033
Office supplies	213,549	66,095	-	279,644
Travel	142,325	32,118	-	174,443
Food production	144,227	-	-	144,227
Lease expense	131,423	-	-	131,423
Other administrative	-	71,996	-	71,996
Repairs and maintenance	66,256	-	-	66,256
Contracted food service	31,846	-	-	31,846
Credit losses	24,683	-	-	24,683
Volunteers	24,418	-	-	24,418
Total other expenses	15,856,042	401,705	829,664	17,087,411
Total operating expenses	23,882,448	2,562,320	1,567,480	28,012,248
In-kind value of donated food	19,221,981	-	-	19,221,981
In-kind value of donated supplies and services	93,315	896	64,578	158,789
Total in-kind expenses	19,315,296	896	64,578	19,380,770
Expenses before depreciation	43,197,744	2,563,216	1,632,058	47,393,018
Depreciation	894,444	27,858	-	922,302
Total expenses	$ 44,092,188	$ 2,591,074	$ 1,632,058	$ 48,315,320

See accompanying notes.

**FEEDMORE WESTERN NEW YORK, INC.
AND RELATED ENTITY**

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENDITURES
For the Year Ended December 31, 2023**

	Program Services	Management and General	Fundraising	Total
Salary and wages	$ 5,336,091	$ 1,617,872	$ 553,864	$ 7,507,827
Employee taxes and benefits	1,466,091	393,124	154,838	2,014,053
Contracted employment	-	500	-	500
Total personnel and related expenses	6,802,182	2,011,496	708,702	9,522,380
Purchased food	12,763,199	-	-	12,763,199
Contracted food service	1,835,101	-	-	1,835,101
Fundraising and special events	-	-	730,715	730,715
Grants and awards	716,905	-	-	716,905
Information technology	514,118	81,223	98,327	693,668
Occupancy	659,250	30,566	-	689,816
Office supplies	315,838	59,823	19,721	395,382
Transportation	327,664	1,817	-	329,481
Professional services	188,952	138,307	-	327,259
Insurance	182,161	20,165	-	202,326
Travel	116,391	20,702	4,364	141,457
Food production	127,095	-	-	127,095
Lease expense	114,739	-	-	114,739
Other administrative	-	96,846	-	96,846
Repairs and maintenance	53,061	-	-	53,061
Credit losses	25,165	6,762	-	31,927
Volunteers	27,594	-	-	27,594
Total other expenses	17,967,233	456,211	853,127	19,276,571
Total operating expenses	24,769,415	2,467,707	1,561,829	28,798,951
In-kind value of donated food	16,517,970	-	-	16,517,970
In-kind value of donated supplies and services	67,261	896	110,722	178,879
Total in-kind expenses	16,585,231	896	110,722	16,696,849
Expenses before depreciation	41,354,646	2,468,603	1,672,551	45,495,800
Depreciation	855,360	49,480	-	904,840
Total expenses	$ 42,210,006	$ 2,518,083	$ 1,672,551	$ 46,400,640

See accompanying notes.

NOTE 1. OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Operations: FeedMore Western New York, Inc. (FeedMore) is a not-for-profit organization in Western New York dedicated to obtaining nutritious food and support from public and private sources and efficiently distributing these resources to the hungry in Western New York through its member agencies. FeedMore solicits donations of surplus food and grocery items from the food industry, public and private sources, and distributes these products to qualified 501(c)(3) charities. The food is obtained from various donors based in Western New York, national donors through an affiliation with Feeding America, and the United States Department of Agriculture (USDA). FeedMore also distributes purchased food with funds from private contributions, private foundations and government grants, and respectfully provides food, training, education and hunger advocacy for its member agencies and clients. FeedMore also provides the delivery of nutritious meals to home-bound elderly and disabled persons in the community.

FeedMore WNY Foundation, Inc. (the Foundation), an entity influenced by FeedMore, is a public charity under Section 170(b)(1)(a)(vi) whose purpose is to raise, hold and invest funds for FeedMore and other beneficiary organizations involved in the promotion of nutritious meals to home-bound individuals and the solicitation, collection, and storage of food products and the distribution of food products to feed people in need.

Hearty Helpings, Inc (HHI) was formed in January 2023 and is a not-for-profit corporation whose sole corporate member is FeedMore Western New York Inc. HHI was formed to conduct the program of preparing and distributing meals for needy individuals throughout Erie, Niagara, and Chautauqua Counties.

On October 17, 2024, the Organization entered into an affiliation agreement with Twin City Meals on Wheels, Inc. (TCMOW). The agreement is contingent upon approval of the Attorney General, which is currently pending. Under the agreement, the Organization will become the sole member of TCMOW. Upon approval of the Attorney General, the assets and liabilities will be assumed by the Organization.

Principles of Consolidation: The consolidated financial statements include the accounts of FeedMore Western New York, Inc., FeedMore WNY Foundation, Inc. and Hearty Helpings, Inc. (collectively, the Organization). All significant intercompany balances and transactions have been eliminated in consolidation.

Basis of Presentation: The consolidated financial statements have been prepared on the accrual basis of accounting.

Accounting for Contributions Received and Contributions Made: In accordance with generally accepted accounting principles in the United States of America (U.S. GAAP), the Organization recognizes contributions received as income and contributions made as expenses. The Organization recognizes all contributions received as income in the period received. All contributions are considered to be available for use without restriction unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as increases to net assets with donor restrictions. When a restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities and changes in net assets as net assets released from restrictions. However, if a restriction is fulfilled in the same time period in which the contribution is received, the Organization reports the support as without donor restrictions. The Organization recognizes contributions made as expenses in the period pledged or distributed.

Revenue Recognition: Support received under Federal, New York State and County grants is recorded as revenue when the related costs are incurred. Included in grants and accounts receivable on the consolidated statements of financial position is $2,928,474 which represents amounts due to the Organization for reimbursement of costs incurred during the year ended December 31, 2024 ($1,941,911 – 2023). There was $842,362 received in advance classified as refundable advances related to grant revenue at December 31, 2024 ($573,908 – 2023).

NOTE 1. OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Shared Maintenance Fees: Through membership agreements, nonprofit agencies agree to share the cost of operations by contributing up to fifteen cents for each pound of donated product they receive. The Organization will not stop supplying an organization, which provides emergency relief, for failure to contribute to shared maintenance.

Program Reimbursement Fees: The Organization receives reimbursements under Federal, State, County and private grants for a portion of the costs incurred in receiving, storing and distributing purchased and USDA food products.

Donated and In-Kind Services: Contributed goods are received by the Organization and are reflected as nonfinancial contributions and corresponding expenses in the accompanying statement of activities and changes in net assets. Additionally, a number of unpaid volunteers have made contributions of their time to develop and participate in the Organization's program. No accounting recognition is made for the fair market value of services provided by volunteer personnel as no objective basis is available to measure the value of such services.

Food Inventory: One of the primary functions of the Organization is the collection and distribution of food and grocery items. The majority of the Organization's inventory consisted of donated food. The remainder of inventory not received through in-kind donations is purchased. The inventory is valued as follows:

> **Donated food and grocery items:** The donated inventory is valued utilizing the Feeding America Product Valuation Survey. This survey helps the Organization determine the approximate wholesale value of one pound of donated product at the national level.
>
> **Purchased inventory:** The purchased inventory is valued at the lower of cost or market on a first-in, first-out basis (FIFO). The Organization evaluated inventory levels and expected usage on a periodic basis and records valuation allowances as required.

Income Tax Status: The Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, no provision for federal or state income taxes has been reflected in the consolidated financial statements.

U.S. GAAP provides guidance on the financial statement recognition and measurement for income tax positions that the Organization has taken or expects to take. Corporations take many tax positions relative to tax laws, including those taken in determining whether the tax is due, a refund is owed, a tax return needs to be filed, or the characterization of income as taxable (for example, unrelated business income) or nontaxable. The Organization has not recorded any liabilities relating to uncertain tax positions.

The Organization files its Return of Organization Exempt from Income Tax in the U.S. federal jurisdiction and its Annual Filing of Charitable Organizations in New York State.

Use of Estimates: The preparation of consolidated financial statements in conformity with generally accepted accounting principles requires estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Such estimates primarily relate to unsettled transactions and events as of the date of the consolidated financial statements. Accordingly, actual results may differ from estimated amounts.

Cash and Cash Equivalents: The Organization maintains its cash in bank deposit and money market accounts which, at times, may exceed federally insured limits at several of its banks. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk with regards to its cash and cash equivalents. The Organization considers financial instruments with original maturities of three months or less to be cash equivalents.

NOTE 1. OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In accordance with certain grant agreements, the Organization is required to hold cash in a separate bank account. The Organization has complied with this requirement for the years end December 31, 2024 and 2023.

Restricted cash represents cash reserved to be used for expenses related to the capital campaign.

Pledges Receivable: Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value which approximates fair value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated future cash flows. Conditional promises to give are not included as support until such time as the conditions are substantially satisfied. The discounts on those amounts are computed using a risk-adjusted interest rate applicable to the date of pledge. Amortization of the discount is included in contribution revenue. Management's estimate of an allowance for uncollectible pledges is based on historical collection rates and an analysis of the collectability of individual promises. Management determined that no allowance related to pledges receivable was necessary at December 31, 2024 and 2023. The pledges receivable balance at January 1, 2023 amounted to $1,191,495.

Grants and Accounts Receivable: Accounts receivable are carried at amount invoiced or amounts due from grantors on cost reimbursement grants. Balances outstanding longer than 30 days are considered past due. The grants and accounts receivable are reviewed periodically to determine the need for an allowance. Grants and accounts receivable less allowance for credit loss at January 1, 2023 amounted to $4,669,607.

Land, Building and Equipment: Land, building, vehicles and equipment are recorded at cost and depreciated using the straight-line method over the assets' estimated useful lives. Routine repairs and maintenance costs are expensed as incurred.

U.S. GAAP requires that long-lived assets and certain identifiable intangibles held and used by an entity be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. There was no impairment noted for the years ended December 31, 2024 and 2023.

Advertising: The Organization follows the policy of charging the costs of advertising to expense as incurred. Advertising expense amounted to $12,694 for the year ended December 31, 2024 ($20,078 – 2023).

Self Insurance: The Organization was a member of a self-funded workers compensation insurance trust through April 2010. The Organization remains subject to potential future liabilities related to workers compensation claims. As of December 31, 2024 and 2023, there were no known claims for which the Organization is liable.

Concentration of Risk: The Organization's investments are subject to various risks, such as interest rate, credit, and overall market volatility risks. Further, because of the significance of the investments to the Organization's financial position and the level of risk inherent in most investments, it is reasonably possible that changes in the values of these investments could occur in the near term and such changes could materially affect the amounts reported in the financial statements. Management is of the opinion that the diversification of its invested assets among the various asset classes should mitigate the impact of changes in any one class.

During the year ended December 31, 2024, the Organization received approximately 44% (49% – 2023) of its revenues and other support from federal, state and county sources, including client contributions under the home delivered meals program, and the loss of any one of these sources could have a material adverse effect on the Organization. The Organization has two separate agreements (the Agreements) with the Erie County Department of Senior Services (the County) to provide home delivered meals and congregate meals, respectively. The Agreements are each for a term of three years, subject to annual appropriation. The County in its sole discretion may extend the Agreements beyond their initial terms. The Agreements were renewed through December 31, 2026.

NOTE 1. OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets: The consolidated financial statements report net assets and changes in net assets in two classes that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

Net Assets Without Donor Restrictions: Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net Assets With Donor Restrictions: Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; the Organization must continue to use the resources in accordance with the donor's instructions.

The Organization's unspent contributions are included in this class if the donor limited their use, as are its donor-restricted endowment funds.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the consolidated financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of buildings or equipment (or less commonly, the contribution of those assets directly) are reported as net assets with donor restrictions until the specified asset is placed in service by the Organization, unless the donor provides more specific directions about the period of its use.

Classification of Transactions: All revenues and net gains are reported as increases in net assets without donor restrictions in the consolidated statement of activities and changes in net assets unless the donor specified the use of the related resources for a particular purpose or in a future period. All expenses and net losses other than losses on endowment investments are reported as decreases in net assets without donor restrictions. Net gains on endowment investments increase net assets with donor restrictions, and net losses on endowment investments reduce that net asset class.

Expense recognition and allocation: The consolidated financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, repairs and maintenance, occupancy, and other administrative which are allocated by percentage of square footage, as well as salaries and benefits, which are allocated on the basis of estimates of time and effort. Every year the basis on which costs are allocated are evaluated.

Management and general expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the Organization.

Fundraising costs are expensed as incurred, even though they may result in contributions received in future years. The Organization generally does not conduct its fundraising activities in conjunction with its other activities.

NOTE 1. OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases: The Organization determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the Organization obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Organization also considers whether its service arrangements include the right to control the use of an asset.

The Organization recognizes most leases on its statements of financial position as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Leases are classified as either finance leases or operating leases based on certain criteria. Classification of the lease affects the pattern of expense recognition in the statements of activities and changes in net assets.

The Organization made an accounting policy election not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease. The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives. To determine the present value of lease payments, the Organization made an accounting policy election available to non-public companies to utilize a risk-free rate borrowing rate, which is aligned with the lease term at the lease commencement date.

Future lease payments may include fixed rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes of an index and other periodic market-rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable they will be incurred.

The Organization has made an accounting policy election to account for lease and non-lease components in its contracts as a single lease component for its building. The non-lease components typically represent additional services transferred to the Organization such as common area maintenance for real estate, which are variable in nature and recorded in variable lease expense in the period incurred.

Debt issuance costs: Debt issuance costs are amortized over the life of the associated debt using the straight-line method. Amortization of debt issuance costs is to be included in construction in process until the new facility is placed in service. There was no amortization of debt issuance costs for the year ended December 31, 2024.

Beneficial Interest in Assets Held by Others: The Organization is the beneficiary of a gift held in perpetuity and administrated by a third party. The beneficial interest in the assets is reported at fair value, which is estimated as the fair value of the underlying assets. Periodic distributions of income from the invested assets are recorded by the Organization and are without donor restriction. The value of the beneficial interest in the assets is adjusted annually for the change in its estimated fair value. These changes in value are reported as other income (loss) from beneficial interest on the accompanying statement of activities and changes in net assets.

Reclassification: Certain 2023 amounts have been reclassified to conform with current year presentation. The reclassifications had no effect on the change in net assets.

NOTE 2. GRANTS AND ACCOUNTS RECEIVABLE

The grants and accounts receivable consist of the following at December 31,

	2024	2023
Due from New York State	$ 1,470,231	$ 1,093,349
Due from Erie and Niagara County	1,458,243	830,348
Due from private pay contracts	377,118	433,826
Other	74,658	191,974
	3,380,250	2,549,497
Less allowance for credit losses	(10,000)	(10,000)
	$ 3,370,250	$ 2,539,497

NOTE 3. PLEDGES RECEIVABLE

The Organization initiated a Capital Campaign (the "Campaign") to raise funds for a new facility. The Campaign, commenced in 2021, is intended to last a minimum of 5 years. During the year ended December 31, 2024, the Organization raised approximately $1,340,000 under the Campaign ($3,685,000 - 2023). As of December 31, 2024, pledges receivable relating to the campaign have been recorded in the amount of $3,602,182 ($4,178,208 - 2023). The Organization has additional other pledges receivables which are not related to the capital campaign in the amount of $18,948 as of December 31, 2024 ($29,035 - 2023).

Pledges receivable, net of present value discount, are summarized as follows at December 31,:

	2024	2023
Pledges expected to be collected in:		
Less than one year	$ 1,389,423	$ 1,875,434
One to five years	2,285,121	2,368,438
More than five years	100,000	150,018
	3,774,544	4,393,890
Less present value discount	153,414	186,647
	3,621,130	4,207,243
Less current portion	1,389,423	1,875,434
Long-term portion, net of discount	$ 2,231,707	$ 2,331,809

As part of the capital campaign, the Organization was awarded certain grants which have not been recognized as revenue as they are considered conditional promises to give. Commitments amounting to approximately $37,300,000 have been made to the capital campaign from various sources. As of December 31, 2024, these have not been recorded and included as capital campaign income or as pledges receivable as all conditions of the pledges have not yet been met.

NOTE 4. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure that is, without donor or other restrictions limiting their use, within one year of December 31, are:

	2024	2023
Financial assets available for expenditure:		
Cash and cash equivalents	$ 19,021,666	$ 9,714,728
Pledges receivable	3,621,130	4,207,673
Grants and accounts receivable, net	3,370,250	2,539,497
Investments	2,970,873	19,533,601
Total financial assets	28,983,919	35,995,499

NOTE 4. LIQUIDITY AND AVAILABILITY (CONTINUED)

Less financial assets held to meet donor-imposed restrictions and board designated assets:		
Board designated assets – capital campaign	**23,400,000**	23,400,000
Purpose and time restricted net assets	**3,680,025**	10,132,176
Amount available for general expenditures within one year	**$ 1,903,894**	$ 2,463,323

The donor restricted net assets at December 31, 2024 in the amount of $15,054,183 ($12,514,934 – 2023) (see Note 11) are presented above net of $11,374,158 ($2,382,188 - 2023) in restricted capital campaign amounts already expended towards the expansion project of the facility. The remaining restricted net assets in the amount of $3,680,025 ($10,132,746 - 2023) are available to be expended in a future period for the project. These restricted net assets will be released from their donor-imposed restrictions when the asset is placed in service in a future period. It is anticipated pledges receivable, net in the amount $1,389,423 ($1,875,434 - 2023) will be collected and utilized within one year. Additional working capital needs of the Organization related to core programs and capital expenditures can be funded through philanthropic efforts of the Foundation. As described further in Note 9, the Organization entered into a revolving bridge loan agreement with a financial institution, for borrowings up to $20,000,000, which are to be drawn upon as bridge funding for construction and construction related expenses for the new campus with the intent of the funds serving as an interim source of liquidity while reimbursable grants and private pledges are collected. Additionally, while the Board originally intended the board designated funds to be flexible to be un-designated as needed, the financial institution which holds the revolving bridge loan has mandated these funds be fully spent prior to making the first draw.

NOTE 5. INVESTMENTS

Financial Accounting Standards Board (FASB) *Accounting Standard Codification* (ASC) 820, *Fair Value Measurements,* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three Levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

NOTE 5. INVESTMENTS (CONTINUED)

Following is a description of valuation methodologies used at December 31, 2024 and 2023:

Mutual Funds and Exchange Traded Funds (ETFs): Valued at the closing price reported on the active market on which the individual securities are traded. These investments are classified as Level 1 investments.

Corporate Equity Securities: Valued at closing price reported on the active market on which the individual securities are traded. Equity securities are classified as Level 1 investments.

Money Market Funds: A Money Market Fund is a public investment vehicle valued using $1 for the NAV. Money market funds are classified as level 1 investments.

Investments in equity securities with readily determinable fair values are presented in the financial statements at fair value. Net realized and unrealized gains which are reported in the consolidated statement of activities and changes in net assets for the year ended December 31, 2024 amounted to $577,808. Included in this value are management fees paid to the Organization's investment advisor amounting to $70,977. Net realized and unrealized gains for the year ended December 31, 2023 amounted to $1,711,673. Management fees for the year ended December 31, 2023 amounted to $64,385. The Organization has measured its investments at fair value on a recurring basis.

Investments consist of the following at December 31, 2024:

	Cost	Fair Value
Mutual funds and ETFs	**$ 2,436,229**	**$ 2,515,811**
Corporate equity securities	**187,430**	**218,211**
Money market funds	**235,502**	**236,851**
	$ 2,859,161	**$ 2,970,873**

Investments consist of the following at December 31, 2023:

	Cost	Fair Value
Mutual funds and ETFs	$ 15,351,812	$ 15,593,588
Corporate equity securities	1,678,723	2,007,704
Money market funds	1,932,309	1,932,309
	$ 18,962,844	$ 19,533,601

The following tables set forth financial assets measured at fair value in the consolidated statements of financial position and the respective levels to which the fair value measurements are classified within the fair value hierarchy as of December 31, 2024 and 2023:

	Assets at Fair value As of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual funds and ETFs	$ 2,515,811	$ -	$ -	$ 2,515,811
Corporate equity securities:				
Domestic stocks	203,556	-	-	203,556
Foreign stocks	14,655	-	-	14,655
Money market funds	236,851	-	-	236,851
Total assets at fair value	$ 2,970,873	$ -	$ -	$ 2,970,873

NOTE 5. INVESTMENTS (CONTINUED)

	Assets at Fair value As of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual funds and ETFs	$ 15,593,588	$ -	$ -	$ 15,593,588
Corporate equity securities:				
Domestic stocks	1,840,375	-	-	1,840,375
Foreign stocks	167,329	-	-	167,329
Money market funds	1,932,309	-	-	1,932,309
Total assets at fair value	$ 19,533,601	$ -	$ -	$ 19,533,601

NOTE 6. LAND, BUILDING AND EQUIPMENT

Land, building and equipment are comprised of the following at December 31,:

	2024	2023
Land	**$ 3,192,985**	$ 3,192,985
Building	**8,880,980**	8,832,054
Leasehold improvements	**63,845**	63,845
Furniture, fixtures and equipment	**3,923,056**	4,179,880
Vehicles	**2,834,961**	2,879,172
Construction in process	**11,374,158**	2,382,188
	30,269,985	21,530,124
Less accumulated depreciation	**9,397,922**	8,818,353
	$ 20,872,063	$ 12,711,771

Asset categories and related estimated useful lives are as follows:

Building	39 - 40 years
Leasehold improvements	15 - 35 years
Furniture, fixtures and equipment	3 - 10 years
Vehicles	5 years

Depreciation expense amounted to $922,302 for the year ended December 31, 2024 ($904,840 – 2023).

NOTE 7. INVENTORY

Purchased Product: Food and grocery items that have been purchased with public and private funds, but which have not been distributed, are reported as inventory. The inventory of grant purchased food will be distributed at no charge to qualified organizations. This inventory is valued at cost. The cost of grant food and grocery items distributed during the year end December 31, 2024 amounted to $6,046,979 and $968,664 under State and County, and private grant programs, respectively ($6,113,697 and $840,965 – 2023). Additional Federal (FEMA) and County funds were made available to member agencies with which to purchase food and grocery items from the wholesale inventory, which is available for purchase year-round. As of December 31, 2024, the value of purchased product amounted to $1,264,377 ($1,156,028 – 2023).

NOTE 7. INVENTORY (CONTINUED)

Donated Product: The majority of food and grocery items that are distributed have been donated. The following represents a summary of these products for the year ended December 31, 2024:

	Pounds	Value
Inventory – beginning of year	**568,904**	**$ 1,092,296**
Donations received	**5,260,416**	**10,152,603**
Distributed to WNY Programs	**(5,556,158)**	**(10,717,595)**
Spoiled items (mostly perishable)	**(20,860)**	**(40,260)**
Transformations/adjustments	**7,078**	**13,660**
Inventory – end of year	**259,380**	**$ 500,704**

The following represents a summary of these products for the year ended December 31, 2023:

	Pounds	Value
Inventory – beginning of year	867,893	$ 1,553,528
Donations received	5,595,632	10,743,614
Distributed to WNY Programs	(5,777,474)	(10,979,924)
Spoiled items (mostly perishable)	(86,084)	(165,281)
Transformations/adjustments	(31,063)	(59,641)
Inventory – end of year	568,904	$ 1,092,296

The December 31, 2024 in-kind value was determined using a rate of $1.93 ($1.92 – 2023) per pound estimated by management using the most recently published Feeding America Independent Accountants' Report on applying Agreed-Upon Procedures in determining an approximate average wholesale value of one pound of donated product at the national level.

USDA Products: The in-kind value of the United States Department of Agriculture (USDA) products is supplied by the New York State Office of General Services (through the United States Department of Agriculture) for informational purposes in tracking their cost of the value of the food distributed. The following summarizes the activity of USDA food for the year ended December 31, 2024:

	Pounds	Value
Inventory – beginning of year	**629,462**	**$ 955,438**
USDA received	**4,325,765**	**8,143,540**
USDA distributed	**(4,482,652)**	**(8,333,554)**
Transformations	**(35,242)**	**(42,945)**
Inventory – end of year	**437,333**	**$ 722,479**

The following summarizes the activity of USDA food for the year ended December 31, 2023:

	Pounds	Value
Inventory – beginning of year	314,326	$ 663,063
USDA received	3,012,527	5,580,385
USDA distributed	(2,681,578)	(5,270,019)
Transformations	(15,813)	(17,991)
Inventory – end of year	629,462	$ 955,438

NOTE 8. LINE OF CREDIT

The Organization had a $4,000,000 line of credit available at a bank with interest calculated at the applicable secured overnight financing rate (SOFR) (5.38% at December 31, 2023). Prior to June 30, 2023, the interest on the line of credit was calculated at LIBOR plus 1.75%. The line of credit is secured by the Organization's cash, securities and other assets and property. The line of credit is subject to the ongoing review of the financial institution and availability may be restricted in the future. During the year ended December 31, 2024, the line of credit was increased to $15,000,000 with interest calculated at 1.35% plus the greater of the applicable secured overnight financing rate (SOFR) or 0.00%. On October 1, 2024, The line of credit was closed when the Organization executed the revolving bridge loan (see Note 9).

At December 31, 2024 and 2023, no borrowings were outstanding under the Line of Credit.

NOTE 9. LONG-TERM DEBT

On October 1, 2024 Hamburg New York Land Development Corporation (the Issuer) issued $22,500,000 of Tax-Exempt Revenue Bonds, Series 2024 (the Bonds). The Bonds were issued pursuant to the New York Not-for-Profit Corporation Law and a Bond Resolution adopted by the Issuer on April 10, 2024, to finance the construction of a consolidated facility (the "Facility") for the benefit of FeedMore WNY Foundation, Inc. and FeedMore Western New York, Inc. (collectively, "The Organization"), collectively as the borrower. The Organization entered into a Bond Purchase and Building Loan Agreement with M & T Bank (the "Bank") and the issuer for the construction of the facility.

The Bonds are special limited obligations of the Issuer and are payable solely from amounts received from the Organization pursuant to the loan agreement and related indenture. The Organization is solely responsible for repayment of the loan and related interest. The Issuer has no obligation to repay the Bonds beyond the payments received from the Organization. The Bonds are structured as 30-year serial bonds with a final maturity on November 1, 2056. Interest on the Bonds is calculated using a floating rate based on the Secured Overnight Financing Rate (SOFR) plus 2.65%, multiplied by 79%. As of December 31, 2024, the effective interest rate was 5.54%.

The Organization executed a revolving bridge loan in the amount of $20,000,000, in conjunction with the closing of the Qualified Tax-Exempt Bond. Interest on the revolving bridge loan is calculated at 2.55% plus the greater of the applicable (SOFR) or 0.00% (7.04% at December 31, 2024). The line of credit is to be used for construction and construction related expenses for the new campus as an interim source of liquidity and is intended to be paid on a continual basis as funds are received from reimbursable grants and private pledges from the capital campaign.

As security for the Series 2024 Bonds and revolving bridge loan, FeedMore WNY Foundation, Inc. (the "Foundation") executed a Mortgage and Security Agreement dated October 1, 2024, granting the Issuer a mortgage lien and security interest in the Foundation's interests in the project property located at 4832 Camp Road, Hamburg, New York. The Issuer assigned its interest in the Mortgage and Bond Purchase Agreement to the bond purchaser, the Bank, pursuant to a Pledge and Assignment and an Assignment of Mortgage. Additional security for the financing agreements includes (i) a first priority assignment of leases and rents related to the mortgaged property, (ii) first priority security interests granted by both the Foundation and Hearty Helpings, Inc. (the "Guarantor") in substantially all of their assets, including donor pledges restricted to the capital campaign, pledge receipts from the capital campaign, government grant agreements entered into for the capital project, and government grant funds for the capital project, and (iii) an Unlimited Continuing Guaranty executed by the Guarantor.

The financing agreements include certain financial and non-financial covenants, including requirements related to debt service coverage, maintenance of the new facility, and restrictions on additional indebtedness. As of December 31, 2024, the Organization was in compliance with all of the covenant provisions. At December 31, 2024, no borrowings were outstanding under the financing agreements.

NOTE 10. NET ASSETS WITHOUT DONOR RESTRICTIONS

Net assets without donor restrictions represent the net assets of the Organization available for the furtherance of its general goals and objectives. Net assets designated by the board for the capital campaign represents the amount available to be used to fund the Organization's capital campaign. The Board has the ability to un-designate these funds at their discretion.

Designation of net assets without donor restrictions consisted of the following as of December 31:

	2024	2023
Designated by the Board of Directors for capital campaign	**$ 23,400,000**	$ 23,400,000
Undesignated	**21,035,464**	21,535,965
	$ 44,435,464	$ 44,935,965

NOTE 11. NET ASSETS WITH DONOR RESTRICTIONS

At December 31, 2024 and 2023, net assets with donor restrictions are available for the following purposes or periods:

	2024	2023
Purpose restrictions, available for spending:		
Inventory for distribution	**$ 544,833**	$ 21,682
Donations for future food expenditures	**842,362**	687,494
Donations and pledges for capital campaign	**13,638,523**	11,776,723
Other	**10,000**	10,000
Total purpose-restricted net assets	**15,035,718**	12,495,899
Time restrictions:		
Pledges made for future periods	**18,465**	19,035
Beneficial interest in assets held by others	**14,315,710**	13,492,309
Total time-restricted net assets	**14,334,175**	13,511,344
Total net assets with donor restrictions	**$ 29,369,893**	$ 26,007,243

NOTE 12. RETIREMENT PLAN

The Organization participates in two 403(b) Thrift Plans with the first covering eligible employees of the Foundation and Feedmore, and the second covering eligible employees of HHI. The 403(b) plan covering employees of HHI was effective April 1, 2023. Eligible employees are automatically enrolled in the plan with a 3% salary deferral rate. Employees who are age 18 or older and work at least 1,000 hours per year are eligible to receive employer contributions after one year of employment. The plan provides a base employer contribution equal to 3% of employee's annual compensation. The plan also provides an employer matching contribution of 100% of an employees' contribution up to 3% of the employee's annual compensation. During the year ended December 31, 2024, the Organization contributed approximately $377,000 to the 403(b) Plan ($334,000 – 2023).

NOTE 13. CONTRIBUTED NONFINANCIAL ASSETS

Contributed nonfinancial assets are received by the Organization and are reflected as nonfinancial contributions and corresponding expenses in the accompanying statement of activities and changes in net assets. Contributed nonfinancial assets recognized within the statement of activities for the year ended December 31, were as follows:

NOTE 13. CONTRIBUTED NONFINANCIAL ASSETS (CONTINUED)

	2024	2023
Contributed space	$ 50,498	$ 83,176
Contributed goods	105,791	87,002
Contributed equipment	2,500	8,700
Contributed food	18,296,143	16,376,776
Total contributed nonfinancial assets	$ 18,454,932	$ 16,555,654

The Organization recognized contributed nonfinancial assets as revenue. Contributed nonfinancial assets did not have donor-imposed restrictions.

Contributed food was utilized across the Organization's various programs. Contributed food was valued based on a rate of $1.93 ($1.92 – 2023) per pound as described in Note 7.

The contributed goods were used in line with their purpose, such as the Organization's fundraising events and animeals program. Contributed equipment will be used at the new campus. In valuing the goods and equipment, the Organization estimated the fair value on the basis of estimates of wholesale values that would be received for selling similar products in the United States.

Contributed space is comprised of donated warehouse space. Contributed space is valued and reported at the estimated fair value based on market rent.

NOTE 14. LEASES

The Organization leases office and warehouse space under operating lease agreements that have initial terms ranging from 5 to 49 years. Some leases include one or more options to renew, generally at the Organization's sole discretion, with renewal terms that can extend the lease term up to 5 years. The Organization's operating leases generally do not contain any material restrictive covenants or residual value guarantees.

The operating lease agreements for office space represent intercompany leases between FeedMore (tenant) and the Foundation (landlord), as well as between HHI (tenant) and the Foundation (landlord). Activity as a result of these leases is eliminated upon consolidation within the accompanying consolidating statement of activity and changes in net assets, and therefore excluded from below.

The Organization also leases office equipment and vehicles under finance lease agreements with terms ranging from 4 to 7 years and interest rates ranging from 1.04% to 1.37%. The Organization's finance leases generally do not contain any material restrictive covenants or residual value guarantees.

Operating lease cost is recognized on a straight-line basis over the lease term. Finance lease cost is recognized as a combination of the amortization expense for the ROU assets and interest expense for the outstanding lease liabilities, and results in a front-loaded expense pattern over the lease term. The components of lease expense are as follows for the years ended December 31,:

	2024	2023
Operating lease cost	$ 38,609	$ 38,084
Finance lease cost – amortization of right-of use assets	82,299	66,095
Finance lease cost – interest on lease liabilities	8,627	9,371
Variable lease cost	1,888	1,189
Total lease cost	$ 131,423	$ 114,739

NOTE 14. LEASES (CONTINUED)

Supplemental cash flow information related to leases is as follows for the years ended December 31,:

Cash paid for amounts included in measurement of lease liabilities:

		2024		2023
Operating cash flows from operating leases	$	**39,930**	$	39,930
Financing cash flows from finance leases	$	**57,600**	$	73,487

Average lease terms and discount rates as of December 31, 2024 and 2023 are as follows:

	2024	2023
Weighted-average remaining lease term:		
Operating leases	**2.00 years**	3.00 years
Finance leases	**1.58 years**	2.43 years
Weighted-average discount rate:		
Operating leases	**1.37%**	1.37%
Finance leases	**1.37%**	1.33%

The aggregate future lease payments for operating and finance leases as of December 31, 2024 were as follows:

		Operating Leases		Finance Leases
2025	$	39,930	$	57,600
2026		39,930		33,600
Total lease payments	$	79,860	$	91,200
Less imputed interest		(1,039)		(930)
Present value of lease liabilities	$	78,821	$	90,270

NOTE 15. CONSTRUCTION COMMITMENTS

The Organization entered into several agreements with third parties relating to the construction of the new facility. The total cost under the guaranteed maximum price contract for construction management and the subcontracts that comprise a significant portion of pre-construction, construction and post-construction services, including specialty equipment, is not to exceed $84,744,000. As of December 31, 2024, the Organization has incurred approximately $7,382,000 under the terms of the contract.

The Organization entered into a second construction agreement with a third party to provide all material, equipment, tools, labor and material erection services for the construction of the pre-engineered metal building which will be the core of the new facility. The total cost of the construction contract is $10,543,000. As of December 31, 2024, the Organization has incurred approximately $1,398,000 under the terms of the contract.

The Organization entered into an agreement with an independent third party to provide owner's representative services to ensure that there is daily oversight of the project by experts in the fields of construction and engineering for a total cost of $985,000. As of December 31, 2024, the Organization has incurred approximately $477,000 under the terms of the contract. There are components of the project which are being managed by the owners and the owner's representative including architect and engineering services, permitting, special equipment and other miscellaneous items.

NOTE 16. SUBSEQUENT EVENTS

On January 23, 2025, the Organization entered into an Interest Rate Swap agreement with M&T Bank. The Organization used this interest rate swap derivative to add stability to interest expense and to manage exposure to interest rate movements. The Organization will use this interest rate swap agreement to convert its bond from variable rate debt to fixed rate debt (see Note 9). Under the terms of the agreements, the Organization will pay a fixed rate of 3.45% and receives a variable payment equal to the SOFR plus varying spreads. This rate will become effective November 2, 2026.

Subsequent events have been evaluated through July 1, 2025, which is the date the consolidated financial statements were available to be issued.

FEEDMORE WESTERN NEW YORK, INC.
AND RELATED ENTITY

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
December 31, 2024

ASSETS	FeedMore Western New York, Inc.	FeedMore WNY Foundation, Inc.	Hearty Helpings, Inc.	Eliminations	Total
Current assets:					
Cash and cash equivalents	$ 1,413,525	$ 17,544,781	$ 63,360	$ -	**$ 19,021,666**
Restricted cash	-	10,009,672	-	-	**10,009,672**
Grants and other accounts receivable, net	3,374,473	4,095,542	1,231,136	(5,330,901)	**3,370,250**
Pledges receivable, net	-	1,389,423	-	-	**1,389,423**
Prepaid expenses	86,011	-	4,282	-	**90,293**
Food inventory	2,226,903	-	260,657	-	**2,487,560**
Total current assets	7,100,912	33,039,418	1,559,435	(5,330,901)	**36,368,864**
Investments	-	2,970,873	-	-	**2,970,873**
Land, building and equipment, net	1,454,767	18,086,660	1,330,636	-	**20,872,063**
Debt issuance costs	-	915,257	-	-	**915,257**
Pledges receivable, net	-	2,231,707	-	-	**2,231,707**
Beneficial interest in assets held by others	-	14,315,710	-	-	**14,315,710**
Right-of-use asset for operating leases, net	437,800	-	-	(358,977)	**78,823**
Right-of-use asset for finance leases, net	88,447	-	-	-	**88,447**
Total assets	$ 9,081,926	$ 71,559,625	$ 2,890,071	$ (5,689,878)	**$ 77,841,744**
LIABILITIES AND NET ASSETS					
Current liabilities:					
Accounts payable	$ 3,975,264	$ 1,253,087	$ 2,310,026	$ (5,330,901)	**$ 2,207,476**
Accrued expenses	466,888	235,234	115,336	-	**817,458**
Refundable advances	842,362	-	-	-	**842,362**
Current operating lease liability	50,403	-	-	(11,262)	**39,141**
Current finance lease liability	56,785	-	-	-	**56,785**
Total current liabilities	5,391,702	1,488,321	2,425,362	(5,342,163)	**3,963,222**
Long-term lease liabilities:					
Operating lease liability	387,395	-	-	(347,715)	**39,680**
Finance lease liability	33,485	-	-	-	**33,485**
Total long-term lease liabilities	420,880	-	-	(347,715)	**73,165**
Net assets:					
Without donor restrictions	1,882,150	42,088,605	464,709	-	**44,435,464**
With donor restrictions	1,387,194	27,982,699	-	-	**29,369,893**
Total net assets	3,269,344	70,071,304	464,709	-	**73,805,357**
Total liabilities and net assets	$ 9,081,926	$ 71,559,625	$ 2,890,071	$ (5,689,878)	**$ 77,841,744**

FEEDMORE WESTERN NEW YORK, INC.
AND RELATED ENTITY

CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
For the Year Ended December 31, 2024

	FeedMore Western New York, Inc.	FeedMore WNY Foundation, Inc.	Hearty Helpings, Inc.	Eliminations	Total
Revenue, grants and other support:					
Contributions:					
Government funding	$ 17,959,902	$ -	$ -	$ -	$ 17,959,902
Client contributions of cash and other financial assets	1,100,455	-	-	-	1,100,455
General contributions	390,803	5,759,392	-	-	6,150,195
Special events	-	1,311,814	-	-	1,311,814
Private grants	1,161,391	-	-	-	1,161,391
Revenues:					
Contract Medicaid funding	1,135,743	-	-	-	1,135,743
Program fees	823,866	-	7,742,943	(7,742,943)	823,866
Lease income	6,600	-	-	-	6,600
Contributions of non financial assets:					
Donated food	10,152,603	-	-	-	10,152,603
USDA food	8,143,540	-	-	-	8,143,540
General	91,711	64,578	2,500	-	158,789
Total revenue, grants and other support	40,966,614	7,135,784	7,745,443	(7,742,943)	48,104,898
Expenditures:					
Program services	42,374,499	758,742	8,722,182	(7,763,235)	44,092,188
Management and general	1,665,484	543,599	381,991		2,591,074
Fundraising	-	1,632,058	-		1,632,058
Total expenditures	44,039,983	2,934,399	9,104,173	(7,763,235)	48,315,320
Income (loss) from operations	(3,073,369)	4,201,385	(1,358,730)	20,292	(210,422)
Other income:					
Interest income	23,293	1,148,069	-	-	1,171,362
Lease income - related party	-	20,292	-	(20,292)	-
Change in beneficial interest in assets held by others	-	1,323,401	-	-	1,323,401
Net realized and unrealized gain on investments	-	577,808	-	-	577,808
Total other income	23,293	3,069,570	-	(20,292)	3,072,571
Change in net assets	(3,050,076)	7,270,955	(1,358,730)	-	2,862,149
Net assets - beginning of year	6,475,727	62,851,323	1,616,158	-	70,943,208
Transfer of net assets*	(156,307)	(50,974)	207,281	-	-
Net assets - end of year	$ 3,269,344	$ 70,071,304	$ 464,709	$ -	$ 73,805,357

*Fixed assets were transferred from FeedMore Western New York, Inc. and FeedMore WNY Foundation, Inc. to Hearty Helpings, Inc.

FEEDMORE WESTERN NEW YORK, INC.
AND RELATED ENTITIES

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

Federal Grantor/Pass-Through Program Title	Pass Through Entity Identifying Number	Federal ALN	Total Federal Expenditures
United States Department of Agriculture			
Pass-through New York Office of General Services:			
Food Distribution Cluster:			
The Emergency Food Assistance Program:			
Erie County	1050	10.569	$ 5,510,838
Niagara County	1050	10.569	785,302
Cattaraugus County	1050	10.569	952,027
Chautauqua County	1050	10.569	1,085,387
			8,333,554
Administrative Fees	1050	10.568	362,380
Convertible Funding 2024	1050	10.568	431,178
Reach and Resiliency	1050	10.568	85,369
			878,927
Total Food Distribution Cluster			9,212,481
The Emergency Food Assistance Program Commodity Credit Corporation Eligible Recipient Funds			
Commodity Credit Corporate Funding	1050	10.187	140,489
			9,352,970
Pass-through New York State Department of Health:			
SNAP Cluster:			
Just Say Yes to Fruits and Vegetables (JSY)	204NY424Q3903	10.561	47,172
Just Say Yes to Fruits and Vegetables (JSY)	214NY424Q3903	10.561	69,641
			116,813
Hunger Solutions of New York			
Nutrition Outreach and Education Program (NOEP)	TDA01-C00608GG-3410000	10.561	50,805
			167,618
Pass-through New York State Agricultural Marketing Service			
Local Food Purchase Assistance Program (LFPA)	AM22LFPA0000C039	10.182	565,312
United States Department of Health and Human Services			
Pass-through Erie County Department of Senior Services:			
Aging Cluster:			
Title IIICARP	163111-C22016	93.045	992,450
Title IIIC2	163111-C22016	93.045	868,814
Title IIIC1ARP	163111-C22016	93.045	514,999
Title IIIC1	163111-C22016	93.045	348,624
Title IIIC1 NSIP	163NSIPI516	93.053	305,390
			3,030,277
Pass-through Niagara County Office for the Aging:			
Title IIIC2	FeedMore WNY	93.045	578,089
Total Aging Cluster			3,608,366
Erie County Department of Social Services:			
Social Services Block Grant (Title XX)	15-3080-SW	93.667	70,000
United States Department of Homeland Security			
Pass-through United Way of Buffalo and Erie County:			
Emergency Food and Shelter National Board Program - Phase 37, County of Erie	36-6140-014	97.024	2,117
Emergency Food and Shelter National Board Program - Phase 39, County of Erie	36-6140-014	97.024	4,304
Emergency Food and Shelter National Board Program - Phase 40, County of Erie	36-6140-014	97.024	3,374
Emergency Food and Shelter National Board Program - Phase 41, County of Erie	36-6140-014	97.024	165,217
Pass-through United Way of Southern Chautauqua County			
Emergency Food and Shelter National Board Program - Phase 40, County of Chautauqua	36-6156-014	97.024	7,870
Emergency Food and Shelter National Board Program - Phase 41, County of Chautauqua	36-6156-014	97.024	14,861
			197,742
			$ 13,962,008

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity for all programs of FeedMore Western New York, Inc. and Related Entities under programs of the federal government for the year ended December 31, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual basis of accounting, which is described in Note 1 to the Organization's consolidated financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3. INDIRECT COST RATE

The Organization has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

FreedMaxick® P.C.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
FeedMore Western New York, Inc.
and Related Entities

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of FeedMore Western New York, Inc. and Related Entities, which comprise the consolidated statement of financial position as of December 31, 2024, and the related consolidated statement of activities and changes in net assets, cash flows, and functional expenditures for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated July 1, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered FeedMore Western New York, Inc. and Related Entities' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of FeedMore Western New York, Inc. and Related Entities' internal control. Accordingly, we do not express an opinion on the effectiveness of FeedMore Western New York, Inc. and Related Entities' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the FeedMore Western New York, Inc. and Related Entities' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the FeedMore Western New York, Inc. and Related Entities' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Freed Maxick P.C.

Buffalo, New York
July 1, 2025

FreedMaxick® P.C.

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
FeedMore Western New York, Inc.
and Related Entities

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited FeedMore Western New York, Inc. and Related Entities' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of FeedMore Western New York, Inc. and Related Entities' major federal programs for the year ended December 31, 2024. FeedMore Western New York, Inc. and Related Entities' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, FeedMore Western New York, Inc. and Related Entities complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of FeedMore Western New York, Inc. and Related Entities and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of FeedMore Western New York, Inc. and Related Entities' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to FeedMore Western New York, Inc. and Related Entities' federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on FeedMore Western New York, Inc. and Related Entities' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about FeedMore Western New York, Inc. and Related Entities' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding FeedMore Western New York, Inc. and Related Entities' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of FeedMore Western New York, Inc. and Related Entities' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of FeedMore Western New York, Inc. and Related Entities' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

Freed Maxick P.C.

Buffalo, New York
July 1, 2025

FEEDMORE WESTERN NEW YORK, INC.
AND RELATED ENTITIES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2024

I. SUMMARY OF AUDITOR'S RESULTS

Consolidated Financial Statements

Type of Auditor's Report Issued on whether the consolidated financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

• Material weakness(es) identified?	______	Yes	X	No
• Significant deficiency(ies) identified?	______	Yes	X	None Reported
Noncompliance material to consolidated financial statements noted?	______	Yes	X	No

Federal Awards

Internal control over major federal programs:

• Material weakness(es) identified?	______	Yes	X	No
• Significant deficiency(ies) identified?	______	Yes	X	None Reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2CFR 200.516(a)?	______	Yes	X	No

Identification of major Federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
10.568/10.569	Food Distribution Cluster

Dollar threshold used to distinguish between type A and type B programs	$ 750,000			
Auditee qualified as low-risk auditee?	X	Yes	______	No

II. CONSOLIDATED FINANCIAL STATEMENT FINDINGS

There were no findings relating to the consolidated financial statement audit as required to be reported in accordance with Government Auditing Standards (GAS) during the year ended December 31, 2024 and 2023.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no findings or questioned costs relating to the audit of the major federal programs during the year ended December 31, 2024 and 2023.

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2024 calendar year, or tax year beginning 01/01/2024 **and ending** 12/31/2024

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization HEARTY HELPINGS INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 100 JAMES E CASEY DRIVE — Room/suite

City or town, state or province, country, and ZIP or foreign postal code: BUFFALO, NY 14206

D Employer identification number 92-1895666

E Telephone number 716-884-1686

G Gross receipts $ 7,745,443

F Name and address of principal officer: Tara A Ellis
100 James E Casey Dr, Buffalo, NY 14202

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.

H(c) Group exemption number

I Tax-exempt status: ☑ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: https://www.heartyhelpings.org/

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2023

M State of legal domicile: NY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: Hearty Helpings Inc was formed to conduct the program of preparing and distributing meals for needy individuals throughout Erie and Niagara Counties, New York, as a subsidiary of FeedMore Western New York Inc., a 501(c)(3) public charity that provides food and nutritional services for the relief of needy persons. See the supplemental responses for detailed information on this corporation's activities.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	26
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	25
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	75
6	Total number of volunteers (estimate if necessary)	6	250
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	57,859	2,500
	9	Program service revenue (Part VIII, line 2g)	5,619,243	7,742,943
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,677,102	7,745,443
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,952,366	3,124,485
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) 0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	4,471,816	5,979,688
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	6,424,182	9,104,173
	19	Revenue less expenses. Subtract line 18 from line 12	-747,080	-1,358,730

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	3,159,823	2,890,071
	21	Total liabilities (Part X, line 26)	1,543,665	2,425,362
	22	Net assets or fund balances. Subtract line 21 from line 20	1,616,158	464,709

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Heidi Cheston — Signature of officer — Date 11/12/25

Heidi Cheston, CFO
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name | Firm's EIN
Firm's address | Phone no.

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . ☐

1 Briefly describe the organization's mission: Hearty Helpings Inc was formed to conduct the program of preparing and distributing meals for needy individuals throughout Erie and Niagara Counties, New York, as a subsidiary of FeedMore Western New York Inc., a 501(c)(3) public charity that provides food and nutritional services for the relief of needy persons. See the supplemental responses for detailed information on this corporation's activities.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☑ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 8,722,182 including grants of $ 0) (Revenue $ 7,745,443)

Hearty Helpings 24,000 sq foot commissary produces more than 5,500 meals each day for recipients of FeedMore Western New York's home-delivered meal programs and in-person community dining services, as well as frozen meals each week for our partner community dining sites and prepared meals for other community organizations.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)

(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses 8,722,182

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	✓	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2		✓
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		✓
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		✓
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		✓
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		✓
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		✓
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		✓
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		✓
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		✓
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	✓	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		✓
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		✓
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		✓
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		✓
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		✓
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		✓
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		✓
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		✓
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		✓
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		✓
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		✓
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		✓
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		✓
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		✓
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		✓
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		✓
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		✓

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		✓
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	✓	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		✓
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		✓
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		✓
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		✓
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		✓
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		✓
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		✓
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		✓
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		✓
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		✓
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		✓
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		✓
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		✓
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	✓	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		✓
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		✓
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		✓
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	✓	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

					Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	✓	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 75			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	✓	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		✓
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		✓
b	If "Yes," enter the name of the foreign country. See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		✓
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		15		✓
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		✓
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.		17		

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a 26			
b	Enter the number of voting members included on line 1a, above, who are independent .	1b 25			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		✓
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .		3		✓
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		✓
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .		5		✓
6	Did the organization have members or stockholders?		6		✓
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a		✓
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		✓
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		8a	✓	
b	Each committee with authority to act on behalf of the governing body?		8b	✓	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*		9		✓

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		✓
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		✓
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	✓	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	✓	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	✓	
13	Did the organization have a written whistleblower policy?	13	✓	
14	Did the organization have a written document retention and destruction policy?	14	✓	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	✓	
b	Other officers or key employees of the organization	15b	✓	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		✓
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NY

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☑ Another's website ☑ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Heidi Cheston, (716)822-2002
100 James E Casey Dr, Buffalo, NY 14206

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
Tara A Ellis President & CEO	12.50 37.50			✓				83,010	166,020	25,489
Heidi G Cheston Chief Financial Officer	12.50 25.00			✓				46,210	92,420	19,084
Rachel Leidenfrost EVP Projects & People	3.75 23.75				✓			13,396	120,560	17,933
Tami Bartels Chief Operations Officer	12.50 25.00			✓				37,053	74,106	23,379
Rick Pohlman Chief Commissary Officer	37.50 37.50			✓				105,258	0	21,240
Eric Decker Board Member / Chairman	1.50 5.50	✓		✓				0	0	0
Lamont Williams Board Member / First Vice Chair	1.50 5.50	✓		✓				0	0	0
Michele MeHaffy Board Member / Secreatary	1.50 5.50	✓		✓				0	0	0
Nancy Blaschak Board Member / Second Vice Chair	1.50 5.50	✓		✓				0	0	0
Dominic Eusanio Board Member / Treasurer	1.50 5.50	✓		✓				0	0	0
Matt Cohen Board Member / CAC Co-Chair	1.50 5.50	✓		✓				0	0	0
Donna Kahm Board Member / Co-Chair	1.50 5.50	✓		✓				0	0	0
Latonya Diggs Board Member	1.50 5.50	✓						0	0	0
Mary Ellen Frandina Board Member	1.50 5.50	✓						0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
Kristen Hanson Board Member	1.50 5.50	✓						0	0	0
Lou Jacobs Board Member	1.50 5.50	✓						0	0	0
Matt Jones Board Member	1.50 5.50	✓						0	0	0
Kimberly Lamdendola Board Member	1.50 5.50	✓						0	0	0
Shella McCartan Board Member	1.50 5.50	✓						0	0	0
Jamel Perkins Board Member	1.50 5.50	✓						0	0	0
Rosa Allen Pizzi Board Member	1.50 5.50	✓						0	0	0
Todd Pohlman Board Member	1.50 5.50	✓						0	0	0
Jen Regan Board Member	1.50 5.50	✓						0	0	0
Ashley Rowe Board Member	1.50 5.50	✓						0	0	0
Jeffrey Russo Board Member	1.50 5.50	✓						0	0	0
Jeffrey Stevens Board Member	1.50 5.50	✓						0	0	0
Tim Wangler Board Member	1.50 5.50	✓						0	0	0
John Waterman Jr Board Member	1.50 5.50	✓						0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
Tom Wiley Board Member	1.50 5.50	✓						0	0	0
Barrie Yochim Board Member	1.50 5.50	✓						0	0	0
1b Subtotal								284,927	453,106	107,125
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								284,927	453,106	107,125

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 5

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		✓
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	✓	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		✓

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
None		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . ☐

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	0				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	0				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	2,500				
	g	Noncash contributions included in lines 1a–1f	1g	$ 2,500				
	h	**Total.** Add lines 1a–1f			2,500			
Program Service Revenue				Business Code				
	2a	FeedMore WNY Meals		624210	7,742,943	7,742,943	0	0
	b							
	c							
	d							
	e							
	f	All other program service revenue			0	0	0	0
	g	**Total.** Add lines 2a–2f			7,742,943			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)						
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
				(i) Real / (ii) Personal				
	6a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c	0 / 0				
	d	Net rental income or (loss)						
				(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a					
	b	Less: cost or other basis and sales expenses	7b					
	c	Gain or (loss)	7c	0 / 0				
	d	Net gain or (loss)						
	8a	Gross income from fundraising events (not including $ 0 of contributions reported on line 1c). See Part IV, line 18	8a					
	b	Less: direct expenses	8b					
	c	Net income or (loss) from fundraising events						
	9a	Gross income from gaming activities. See Part IV, line 19	9a					
	b	Less: direct expenses	9b					
	c	Net income or (loss) from gaming activities						
	10a	Gross sales of inventory, less returns and allowances	10a					
	b	Less: cost of goods sold	10b					
	c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue				Business Code				
	11a							
	b							
	c							
	d	All other revenue						
	e	**Total.** Add lines 11a–11d			0			
	12	**Total revenue.** See instructions			7,745,443	7,742,943	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	284,927		284,927	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	2,097,618	2,097,618		
7 Other salaries and wages	0			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	77,503	61,705	15,798	
9 Other employee benefits	506,172	498,083	8,089	
10 Payroll taxes	158,265	136,468	21,797	
11 Fees for services (nonemployees):				
a Management	35,249	35,249		
b Legal	8,793		8,793	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	8,524	8,524		
14 Information technology	40,473	28,567	11,906	
15 Royalties				
16 Occupancy	293,154	293,154		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	297,611	297,611		
23 Insurance	135,635	110,734	24,901	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Purchased Foo	4,916,512	4,916,512	0	0
b Food Production Equipment	147,918	147,918	0	0
c Transportation	90,039	90,039	0	0
d				
e All other expenses	5,780	0	5,780	
25 **Total functional expenses.** Add lines 1 through 24e	9,104,173	8,722,182	381,991	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . ☐

					(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			242,703	1	63,360
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			1,330,529	4	1,231,136
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons				5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)				6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use			164,142	8	260,657
	9	Prepaid expenses and deferred charges			1,483	9	4,282
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	1,822,903			
	b	Less: accumulated depreciation	10b	492,267	1,420,966	10c	1,330,636
	11	Investments—publicly traded securities				11	
	12	Investments—other securities. See Part IV, line 11				12	
	13	Investments—program-related. See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11				15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)			3,159,823	16	2,890,071
Liabilities	17	Accounts payable and accrued expenses			1,466,971	17	2,310,026
	18	Grants payable				18	115,336
	19	Deferred revenue			76,694	19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D				21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons				22	
	23	Secured mortgages and notes payable to unrelated third parties				23	
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D				25	
	26	**Total liabilities.** Add lines 17 through 25			1,543,665	26	2,425,362
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☑ **and complete lines 27, 28, 32, and 33.**					
	27	Net assets without donor restrictions			1,616,158	27	464,709
	28	Net assets with donor restrictions			0	28	0
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**					
	29	Capital stock or trust principal, or current funds				29	
	30	Paid-in or capital surplus, or land, building, or equipment fund				30	
	31	Retained earnings, endowment, accumulated income, or other funds				31	
	32	Total net assets or fund balances			1,616,158	32	464,709
	33	Total liabilities and net assets/fund balances			3,159,823	33	2,890,071

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,745,443
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,104,173
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,358,730
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,616,158
5	Net unrealized gains (losses) on investments	5	0
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain on Schedule O)	9	207,281
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	464,709

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☑ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	✓	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☑ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	✓	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☑ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	✓	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		✓
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2024
Open to Public Inspection

Name of the organization	Employer identification number
HEARTY HELPINGS INC	92-1895666

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . .

g Provide the following information about the supported organization(s).

	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)							
(B)							
(C)							
(D)							
(E)							
Total							

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")				57,859	2,500	60,359
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	0	0	0	57,859	2,500	60,359
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						60,359

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	0	0	0	57,859	2,500	60,359
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources				0	0	0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						60,359

12 Gross receipts from related activities, etc. (see instructions) . . . 12 7,745,443

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . ☑

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) . . . 14 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 . . . 15 %

16a **33 1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . ☐

b **33 1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . ☐

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . ☐

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV **Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in **Part VI** when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI**.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in **Part VI**.*	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI**.*	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI**.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**).*

a ☐ The organization satisfied the Activities Test. *Complete **line 2** below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete **line 3** below.*

c ☐ The organization supported a governmental entity. *Describe in **Part VI** how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* ***Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B—Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (*explain in detail in* ***Part VI***):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C—Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D—Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in **Part VI***)	5	
6	Other distributions (*describe in **Part VI***). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in **Part VI***). See instructions.	8	
9	Distributable amount for 2024 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E—Distribution Allocations (see instructions)		**(i)** Excess Distributions	**(ii)** Underdistributions Pre-2024	**(iii)** Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required—*explain in **Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	**From 2019**			
b	**From 2020**			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in **Part VI***. See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in **Part VI***. See instructions.			
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	**Excess from 2020**			
b	Excess from 2021			
c	Excess from 2022			
d	Excess from 2023			
e	Excess from 2024			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE D (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
HEARTY HELPINGS INC	92-1895666

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of a historically important land area
- ☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ______

4 Number of states where property subject to conservation easement is located ______

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ______

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year $______

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $______

(ii) Assets included in Form 990, Part X $______

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $______

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other ----------------

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements
Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . . ☐

Part V Endowment Funds
Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ---------- %
b Permanent endowment ---------- %
c Term endowment ---------- %
The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment
Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	0		0
b Buildings	0	0	0	0
c Leasehold improvements	0	0	0	0
d Equipment	1,170,211	0	317,806	852,405
e Other	652,692	0	174,461	478,231
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				1,330,636

Part VII Investments—Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*		

Part VIII Investments—Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE J (Form 990)

(Rev. December 2024)

Department of the Treasury Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: HEARTY HELPINGS INC

Employer identification number: 92-1895666

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- ☐ First-class or charter travel
- ☐ Travel for companions
- ☐ Tax indemnification and gross-up payments
- ☐ Discretionary spending account
- ☐ Housing allowance or residence for personal use
- ☐ Payments for business use of personal residence
- ☐ Health or social club dues or initiation fees
- ☐ Personal services (such as maid, chauffeur, chef)

			Yes	No
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- ☐ Compensation committee
- ☐ Independent compensation consultant
- ☐ Form 990 of other organizations
- ☑ Written employment contract
- ☐ Compensation survey or study
- ☐ Approval by the board or compensation committee

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

			Yes	No
a	Receive a severance payment or change-of-control payment?	4a		✓
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		✓
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		✓

If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

			Yes	No
a	The organization?	5a		✓
b	Any related organization?	5b		✓

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

			Yes	No
a	The organization?	6a		✓
b	Any related organization?	6b		✓

If "Yes" on line 6a or 6b, describe in Part III.

			Yes	No
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7		✓
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		✓
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Tara A Ellis, President & CEO	(i)	74,343	7,200	1,467	4,809	3,688	91,507	
	(ii)	148,687	14,400	2,933	9,617	7,375	183,012	
2 Heidi G Cheston, Chief Financial Officer	(i)	44,610	0	1,600	2,674	3,688	52,572	
	(ii)	89,220	0	3,200	5,347	7,375	105,142	
3 Rachel Leidenfrost, EVP Projects & People	(i)	12,915	0	480	680	1,113	15,188	
	(ii)	116,240	0	4,320	6,118	10,022	136,700	
4 Tami Bartels, Chief Operations Officer	(i)	35,453	0	1,600	2,579	5,214	44,846	
	(ii)	70,906	0	3,200	5,157	10,429	89,692	
5 Rick Pohlman, Chief Commissary Officer	(i)	100,458	0	4,800	5,057	16,183	126,498	
	(ii)	0	0	0	0	0	0	
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
HEARTY HELPINGS INC	92-1895666

Form 990, Part VI, Section B, Line 11b - Hearty Helpings prepares the form 990 internally and it is then reviewed by the CFO (who is a CPA) and the CEO. A copy is provided to all board members.

Form 990, Part VI, Section B, Line 12c - All Board Members complete a conflict of interest questionnaire on an annual basis. The questionnaires are then reviewed by the Board Chairperson and kept on file. If a conflict arises, the Board Chairperson and the President/CEO follow up with the Board member and subsequently with the Board at large.

Form 990, Part VI, Section B, Line 15 - All employees and corporate officers are reviewed regularly. Appropriate raises are granted based on their performance and the performance of the organization as a whole. In addition, the board uses various benchmarking methods and compares salaries and benefits to other non-profit agencies.

Form 990, Part VI, Section C, Line 19 - The organizations governing documents, conflicts of interest policy, and financial statements are available upon request.

Form 990, Part XI, Line 9 - Fixed Assets were transferred from FeedMore Western New York and FeedMore WNY Foundation to Hearty Helpings.

Reasonable Cause Explanations

Explanation
An extension was filed.

SCHEDULE R
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: HEARTY HELPINGS INC

Employer identification number: 92-1895666

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) See Schedule R, Part VII, Statement 1							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

Part III Identification of Related Organizations Taxable as a Partnership.

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512—514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust.

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

			Yes	No
	Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.			
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?			
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		✓
b	Gift, grant, or capital contribution to related organization(s)	1b		✓
c	Gift, grant, or capital contribution from related organization(s)	1c	✓	
d	Loans or loan guarantees to or for related organization(s)	1d		✓
e	Loans or loan guarantees by related organization(s)	1e		✓
f	Dividends from related organization(s)	1f		✓
g	Sale of assets to related organization(s)	1g		✓
h	Purchase of assets from related organization(s)	1h		✓
i	Exchange of assets with related organization(s)	1i	✓	
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		✓
k	Lease of facilities, equipment, or other assets from related organization(s)	1k	✓	
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l		✓
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		✓
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	✓	
o	Sharing of paid employees with related organization(s)	1o	✓	
p	Reimbursement paid to related organization(s) for expenses	1p	✓	
q	Reimbursement paid by related organization(s) for expenses	1q	✓	
r	Other transfer of cash or property to related organization(s)	1r		✓
s	Other transfer of cash or property from related organization(s)	1s	✓	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1)	FeedMore Western New York Inc	c	156,307	Transfer of Fixed Assets
(2)	FeedMore WNY Foundation Inc	c	50,974	Transfer of Fixed Assets
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512—514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part VII **Supplemental Information**
Provide additional information for responses to questions on Schedule R. See instructions.

Description of Identification of Related Tax-Exempt Organizations

Name and EIN	FeedMore Western New York Inc (22-2470820)
Address	100 James E Casey Dr Buffalo, NY 14206
Primary activities	Supporting the nutritional needs of our 4 county service areas
State or foreign country	NY
Exempt code section	501(c)(3)
Public charity status	7
Direct controlling entity	N/A
512(b)(13) controlled organization?	
Name and EIN	FeedMore WNY Foundation Inc (16-1475486)
Address	100 James E Casey Dr Buffalo, NY 14206
Primary activities	Support FeedMore WNY & Hearty Helpings
State or foreign country	NY
Exempt code section	501(c)(3)
Public charity status	7
Direct controlling entity	N/A
512(b)(13) controlled organization?	