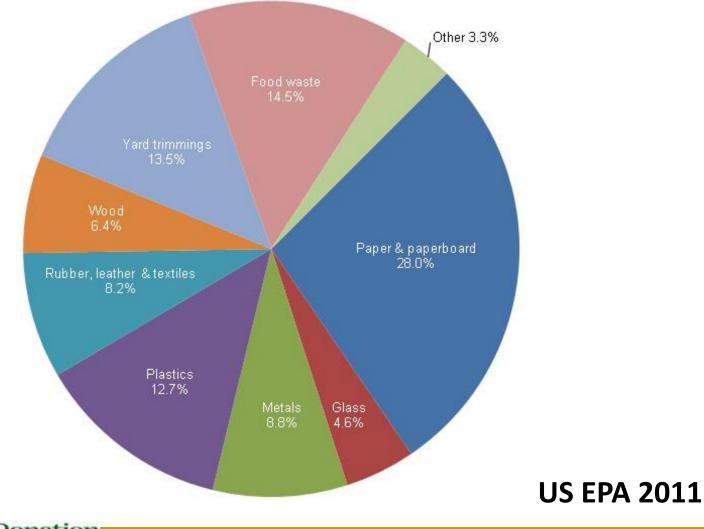
WasteWise Forum June 4, 2015

"Let Nothing Be Wasted"



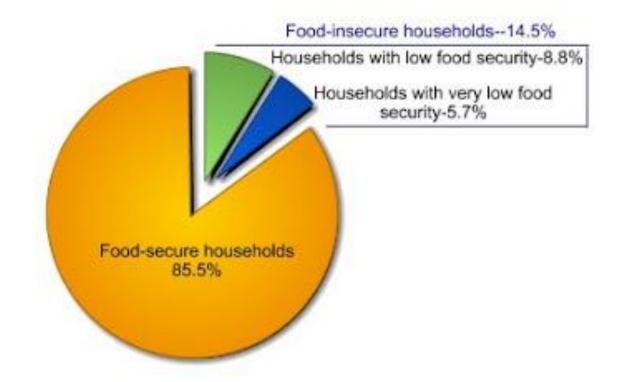
Total MSW Generation by Material





Hunger in America

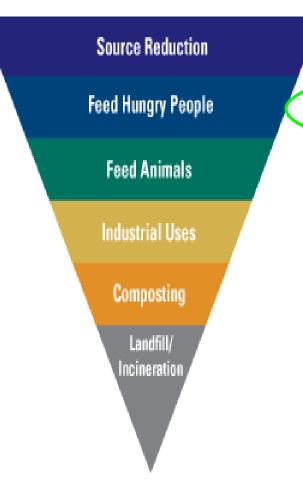
U.S. households by food security status, 2012



Source: Calculated by ERS using data from the December 2012 Current Population Survey Food Security Supplement.



Food Waste Recovery Hierarchy*



Source Reduction – Reduce the volume of food waste generated

Feed People – Donate extra food to food banks, soup kitchens and shelters

Feed Animals – Provide food to farmers

Industrial Uses – Provide fats for rendering and food discards for animal feed production

Composting – Convert food scraps into a nutrient rich soil amendment

Landfill Waste

* US EPA has developed a food waste recovery hierarchy to illustrate how productive use can be made of excess food. The hierarchy emphasizes practices that provide the greatest ecological, economic, and social benefits, with disposal as the last option.



Liability Protection

Bill Emerson

Good Samaritan Food Donation Act

Public Law 104-210, signed in 1996

Liability Protection, <u>except</u> in cases of Gross Negligence or Intentional Misconduct



FDC Harvest Program

From 18,000 Locations

Restaurants, Universities, Hospitals, Airports, Motorways, Malls, Grocery Stores...

To 9,000 Recipients

Shelters, Rescue Missions, YMCA afterschool programs, Salvation Army, Boys & Girls Clubs, Food Banks...

In U.S., Canada, Ireland & U.K.





Why Donate?

- ✓ Employee Morale
- Quality to the Customer
- Waste Reduction / Sustainability
- Social Capital
- Tax Incentives Encourage Donations



Who Gets The Food?





KNOX AREA RESCUE MINISTRIES Restoring Lives In Jesus' Name











MISSION







Inter-Faith Food Shuttle

What's Involved?

- Food Safety is First
- Identify Potential Donation Items
- Select Qualified Agencies
- Provide Ongoing Support & Management
- Track Donations

Calculate & Report Savings



Harvest Program Materials

Cambro[®] Pans





Storage Bags & Twist Ties

Labels

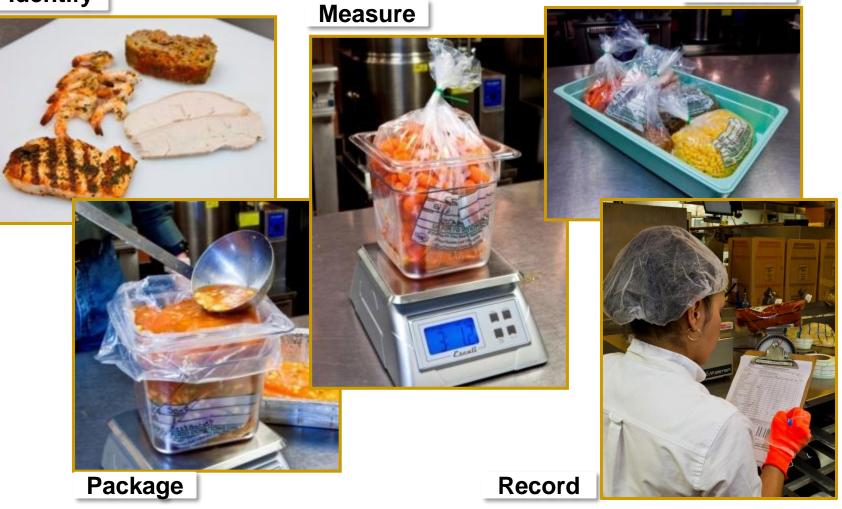




What's the Process for Food Service?

Identify

Store



What's the Process for Grocers?





What's the Process for Ready-To-Eat?



What's the Process for Agencies?



What's the Impact at Charites?



40 million pounds in 2014 (1.8 million pick ups)



Over 400 million pounds (meals) since 1992 Harvest eLog Mobile Tracking Donations

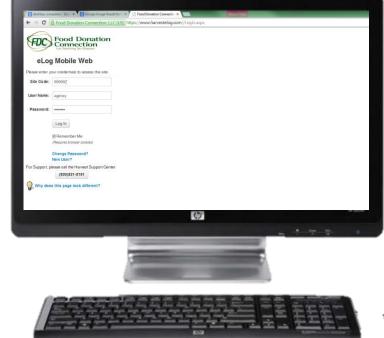
Easy to use tracking system

- Donation amounts entered daily/weekly
- Harvest eLog Mobile tracks all donations
- Donation data is entered by donor into eLog Mobile
- Local Food Charity picks up food
- Charity will be provided a link to the Donation Acknowledgement Form (DAF) from eLog Mobile and signs DAF electronically



Harvest eLog Mobile

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TOUCH

CLICK

Harvest eLog Mobile

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eLog Mobile Web

Please enter your credentials to access this site.

Site Code:	30327C
User Name:	agency
Password:	•••••
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	Remember Me (Requires browser cookies)
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Harvest eLog Mobile

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eLog Mobile Donation Verification

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Categor	y ItemKey	Description	Qty	UoM	Lbs	Other
Bakery	144833	Assorted Case Bagels - Just Bagels	3.00	EACH	N/A	3.00
Bakery	144839	Assorted Case Muffin	11.00	EACH	N/A	11.00
Bakery	144838	Assorted Filled/Danish/Croissants	14.00	EACH	N/A	14.00
Bakery	447623	Bread Flax & Nut (1/23oz)	1.00	EACH	1.00	N/A
Bakery	358827	Bread Loaf Half Hearth Seeded Jewish	1.00	EACH	1.00	N/A
Bakery	273845 245495	Bread Loaf Hearth Sliced Paesano	3.00	EACH	3.00	N/A 1.00
Bakery	363748	Bread Organic 14 Grain (Case 8)	1.00	EACH EACH	N/A 1.00	N/A
Bakery Bakery	363748	Bread Organic Hearth Ciabatta Bread Organic Hearth Prairie (1/24oz)	4.00	EACH	4.00	N/A
Bakery	358716	Bread Organic Hearth Fraine (1/2402) Bread Organic Hearth Seeded Jewish	1.00	EACH	1.00	N/A
Bakery	358598	Bread Organic Hearth Seeduction	1.00	EACH	1.00	N/A
Bakery	361221	Bread Organic Hearth Wheat Farm	1.00	EACH	1.00	N/A
Bakery	144877	Bread Organic Pan Prairie (8cs) -	1.00	EACH	1.00	N/A
Bakery	166828	Bread WFM Whole Wheat (Case 8)	1.00	EACH	1.00	N/A
Bakery	338958	Bread, Tandoori Naan, Whole Grain	5.00	EACH	5.00	N/A
Bakery	276882	Brownies Peanut Butter Brownies 4pk	3.00	EACH	3.00	N/A
Bakery	472003	Bun Cherry Crumb	2.00	EACH	2.00	N/A
Bakery	489150	Cake 5" Very Vanilla (Case 8/17oz)	4.00	EACH	4.00	N/A
Bakery	232228	Cake 6" Strawberry (Case 4) - 2248	1.00	EACH	1.00	N/A
Bakery	465606	Cake Coffee Raspberry Cheese	6.00	EACH	N/A	6.00
Bakery	441412	Cake Slice Chocolate w/Choco Icing -	8.00	EACH	N/A	8.00
Bakery	441416	Cake Slice Yellow w/White Icing - by	4.00	EACH	N/A	4.00
Bakery	470756	Cinnamon Apple Swirl Half Loaf	16.00	EACH	N/A	16.00
Bakery	452265	Cookies 24pk Chocolate Chip (1oz	1.00	EACH	N/A	1.00
Bakery	181790	Croissants Chocolate 3pk	2.00	EACH	N/A	2.00
Bakery	489155 226153	Cupcake You Love Chocolate Single Cupcakes WFM Two Bite Mini	1.00	EACH	1.00 N/A	N/A 4.00
Bakery	267395	Focaccia Spinach Feta	2.46	EACH	2.46	4.00 N/A
Bakery	147492	Gingerbread Plain by the pound	4.33	POUND	4.33	N/A
Bakery	390099	HSH Bread Organic Hearth Cinn	2.00	EACH	2.00	N/A
Bakery	388721	In House Made - Bread Black Pepper	4.00	EACH	4.00	N/A
Bakery	465765	Macaroons Coconut 10 pk -	6.00	EACH	N/A	6.00
Bakery	465761	Macaroons Cranberry 10 pk -	13.00	EACH	N/A	13.00
Bakery	230444	Muffin 4 Pack Bran	2.00	EACH	2.00	N/A
Bakery	290867	Muffin 4 Pack Pumpkin Cream Cheese	1.00	EACH	1.00	N/A
Bakery	392886	Muffin Tops Morning Glory 6 Pack	1.00	EACH	N/A	1.00
Bakery	15908	Pie Cream Coconut Large (Case 4) -	1.00	EACH	N/A	1.00
Bakery	471104	Pie Fruit 1/2 Apple - NCB	3.00	EACH	3.00	N/A
Bakery	15898	Pie Fruit Key Lime Large (Case	1.00	EACH	1.00	N/A
Bakery	49414	Pudding Banana (Case 6) - 2419	5.00	EACH	N/A	5.00
Bakery	246289	Rolls Snow Flake (Case 12/12pk)	3.00	EACH	N/A	3.00
Bakery	266037	Tea Bread Pumpkin Apple Half Loaf	1.00	EACH	1.00	N/A
Bakery	476342	Tea Bread Vanilla Pound	1.00 151.79	EACH	1.00 52.79	N/A
General	309592	Subtotal for Bakery: Everybody'S Guide To Homeopathic	3.00	EACH	52.79 N/A	99.00 3.00
General	383369	Gourmet Made Simple*	1.00	EACH	N/A	1.00
General	243457	Healing Lyme	2.00	EACH	N/A	2.00
General	371403	Lunch Lessons	1.00	EACH	N/A	1.00
General	459057	Mn Clsc Blk Farrin M10	1.00	EACH	N/A	1.00
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eLog Mobile Charity Signature

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In the Box:	Category Qty UoM* Category Qty UoM*
	Bakery 138.38 LBS Dairy & Cheese 17.00 LBS 200.00 OTHER 100
	General 40.56 LBS Grocery 63.00 LBS 7.00 OTHER Grocery 3.00 OTHER
	Meat & Seafood 7.85 LBS Prepackaged 192.00 LBS Food 29.00 OTHER
to a why	Prepared Frozen 79.67 LBS 40.00 OTHER
Sack to Image	The agency receiving the food must sign this form using eLog Mobile (<u>www.harvestelog.com</u>): or print, sign and fax it to FDC at1-888-571-5112; or send signed log to <u>load@foodtodonste.com</u> . Questions? Please call 1-800-83148161 The agency receiving the donated food product from the above location confirms that it was used in compliance with the following requirements:
ancel and Close	used in compliance with the following requirements: The obtained product was used in a use readed to ur tax-every purposes and usely for the care of the III, needy or inflams. The obtained product was not transferred in exchange for money, other property, or services. We are a Section 501(c)(3) tax everys), U.S. nonprofit The inflams and the section of the inflamma We will mandam adduct to be inflamma.
	Revenue Barnico upon reguest. No good or services ware provided by us in exchange for this charitable donation. We acknowledge receipt of the food donation amounts recorded on this donation log.
	Agency Name: 30327C: SECOND HELPINGS Agency Rep Sign:
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Initiate Recall Search

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What are the Tax Incentives?

"C" corporations

IRC 170(e)(3) encourages donations with an *enhanced tax deduction*.

The enhanced deduction is the lesser of One-half of the Gross Profit <u>or</u> Basis Cost.



Tax Savings Example

Example Benefit Food Item	Product Sold	Surplus Not Donated	Surplus Donated
Sales revenue	\$10.00	\$.00	\$.00
Base cost (food & direct labor)	3.25	3.25	3.25
Gross margin / (loss)	6.75	(3.25)	(3.25)
Enhanced tax deduction			(3.25)
Total income/(deduction) before tax	6.75	(3.25)	(6.50)
Tax (assumes combined federal and state tax rate of 37%)	(2.50)	1.20	2.40
Gross margin/(loss) after tax	\$4.25	\$(2.05)	\$(.85)

In this example, donating <u>reduces after tax cost</u> of surplus food by 59%.



So, What are the Advantages?

- Proven program
- Variety of food and consistent supply
- Local availability Readily accessible
- Immediate impact on the lives of people
- Positive impact on environment
- Free to hunger relief organizations
- U.S. Congress encourages with tax incentives





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