

EAST MOUNTAIN FOOD PANTRY

31 OCTOBER 2021

STATEMENT OF ACTIVITIES

	2021 BUDGET		October-2021		YTD 2021		
	ANNUAL AMOUNT	MONTHLY AMOUNT	MONTHLY AMOUNT	MONTHLY VARIANCE	YTD AMOUNT	YTD VARIANCE	
FOOD PANTRY REPORTING							
FOOD PANTRY REVENUE:							
General Fund	63,000	5,250	9,980	4,730	109,334	56,834	108% over budget
Allocated:							
Designated	-	-	-	-	160	160	no budget
MACI	3,500	292	-	(292)	-	(2,920)	(100%) under budget
Total Allocated	3,500	292	-	(292)	160	(2,760)	(95%) under budget
Governmental Grants	-	-	-	-	-	-	no budget
In-Kind:							
Advertising	-	-	-	-	-	-	no budget
Client Items	250,000	20,833	28,418	7,585	500,123	291,793	140% over budget
Maintenance	-	-	-	-	-	-	no budget
Supplies	-	-	-	-	-	-	no budget
Total In-Kind	250,000	20,833	28,418	7,585	500,123	291,793	140% over budget
Processing Fees	400	33	16	(17)	310	(20)	(6%) under budget
Other Revenue (UBI)	1,100	92	1,450	1,358	3,699	2,779	302% over budget
TOTAL FOOD PANTRY REVENUE	318,000	26,500	39,864	13,364	613,626	348,626	132% over budget
FOOD PANTRY EXPENSES (% of unallocated):							
Allocated:							
Designated	-	-	-	-	-	-	no budget
General	-	-	(125)	(125)	22,175	22,175	no budget
Inventory Adjustment	-	-	-	-	-	-	no budget
MACI	3,500	292	-	(292)	10,682	7,762	266% over budget
Total Allocated	3,500	292	(125)	(417)	32,858	29,938	1,025% over budget
Advertising	600	50	-	(50)	100	(400)	(80%) under budget
Breakroom Refreshments & Meetings	360	30	372	342	412	112	37% over budget
Client Items (87%):							
In-Kind (79%)	250,000	20,833	28,418	7,585	500,123	291,793	140% over budget
Inventory	-	-	-	-	-	-	no budget
Purchased	25,000	2,083	3,354	1,271	25,418	4,588	22% over budget
Thanksgiving Baskets	-	-	-	-	-	-	no budget
Total Client Items	275,000	22,916	31,772	8,856	525,541	296,381	129% over budget
Depreciation	6,600	550	383	(167)	4,072	(1,428)	(26%) under budget
Education Materials	250	21	-	(21)	20	(190)	(91%) under budget
Fees:							
Auditing	-	-	2,697	2,697	5,394	5,394	no budget
Banking	30	3	-	(3)	-	(30)	(100%) under budget
Filing	100	8	-	(8)	45	(35)	(44%) under budget
Processing	400	33	16	(17)	310	(20)	(6%) under budget
Total Fees	530	44	2,713	2,669	5,749	5,309	1,207% over budget
Insurance	1,500	125	-	(125)	2,105	855	68% over budget
Maintenance:							
Normal	4,400	367	300	(67)	4,081	411	11% over budget
Remodel	-	-	-	-	(126)	(126)	no budget
Total Maintenance	4,400	367	300	(67)	3,955	285	8% over budget
Mileage	4,500	375	644	269	4,359	609	16% over budget
Staffing:							
Benefits	-	-	-	-	-	-	no budget
Gross	-	-	-	-	-	-	no budget
Taxes	-	-	-	-	-	-	no budget
•Staffing Allocation from Property	8,832	736	309	(427)	9,144	1,784	24% over budget
Total Staffing	8,832	736	309	(427)	9,144	1,784	24% over budget
Supplies	1,400	117	51	(66)	2,224	1,054	90% over budget
Utilities	7,600	633	782	149	6,753	423	7% over budget
TOTAL FOOD PANTRY EXPENSES	315,072	26,256	37,202	10,946	597,292	334,732	127% over budget
NET FOOD PANTRY	2,928	244	2,661.98	2,418	16,333.78	13,894	569% over budget
Number of Meals			45,373		531,141		
PROPERTY REPORTING							
	2021 BUDGET		October-2021		YTD 2021		
PROPERTY REVENUE:							
Suite Rental	31,200	2,600	2,571	(29)	25,471	(529)	(2%) under budget
Allocated:							
Designated	-	-	-	-	103,007	103,007	no budget
MACI	-	-	-	-	9,500	9,500	no budget
Total Allocated	-	-	-	-	112,507	112,507	no budget
Interest	420	35	68	33	634	284	81% over budget
Loan Forgiveness	-	-	-	-	1,000	1,000	no budget
Other Income	-	-	-	-	-	-	no budget
TOTAL PROPERTY REVENUE	31,620	2,635	2,639	4	139,612	113,262	430% over budget
PROPERTY EXPENSES:							
Allocated:							
Designated	-	-	-	-	56,507	-	no budget
MACI	3,600	300	3,845	3,545	11,373	8,373	279% over budget
Total Allocated	3,600	300	3,845	3,545	67,880	8,373	14% over budget
Depreciation	13,900	1,158	(2,348)	(3,506)	58,443	46,863	405% over budget
Fees:							
Banking	-	-	-	-	-	-	no budget
Filing	30	3	-	(3)	-	(30)	(100%) under budget
Total Fees	30	3	-	(3)	-	(30)	(100%) under budget
Insurance	3,600	300	-	(300)	3,015	15	1% over budget
Maintenance	3,500	292	(104)	(396)	(324)	(3,244)	(111%) under budget
Mileage	120	10	-	(10)	-	(100)	(100%) under budget
Staffing:							
Benefits	-	-	-	-	-	-	no budget
Gross	9,000	750	280	(470)	9,840	2,340	31% over budget
Taxes	700	58	21	(37)	753	173	30% over budget
•Staffing Allocation to Pantry	(8,832)	(736)	(309)	427	(9,144)	(1,784)	24% over budget
Total Staffing	868	72	(8)	(80)	1,449	729	101% over budget
Supplies	240	20	-	(20)	-	(200)	(100%) under budget
Taxes-Property	2,200	183	167	(16)	1,670	(160)	(9%) under budget
Utilities:							
Electric	-	-	-	-	-	-	no budget
Septic	200	17	-	(17)	675	505	297% over budget
Solid Waste	1,500	125	282	157	1,127	(123)	(10%) under budget
Water	1,300	108	47	(61)	444	(636)	(59%) under budget
Total Utilities	3,000	250	328	78	2,245	(255)	(10%) under budget
TOTAL PROPERTY EXPENSES	31,058	2,588	1,881	(707)	134,379	51,992	63% over budget
NET PROPERTY	562	47	758.90	712	5,232.65	61,270	(109%) under budget
NET EMFP	3,490	291	3,421	3,130	21,566	75,163	(140%) under budget
<div style="display: flex; justify-content: space-between; margin-top: 10px;"> Positive Impact On Cash Flow Negative Impact on Cash Flow </div> <p>nnn or (nnn)-Offsets Indicates no Impact on Cash Flow</p>							

EAST MOUNTAIN FOOD PANTRY

31 OCTOBER 2021

STATEMENT OF ACTIVITIES

(CONSOLIDATED)

	2021 BUDGET		October-2021		YTD 2021	
	ANNUAL AMOUNT	MONTHLY AMOUNT	MONTHLY AMOUNT	MONTHLY VARIANCE	YTD AMOUNT	YTD VARIANCE
EMFPP REVENUE (% of Budget):						
Donations:						
Designated	-	-	-	-	103,167	103,167
General Fund (18%)	63,000	5,250	9,980	4,730	109,334	56,834
Governmental Grants (0%)	-	-	-	-	-	-
In-Kind-Client (72%)	250,000	20,833	28,418	7,585	500,123	291,793
In-Kind-Operations	-	-	-	-	-	-
MACI	3,500	292	-	(292)	9,500	6,580
Total Donations (91%)	316,500	26,375	38,398	12,023	722,124	458,374
Interest	420	35	68	33	634	284
Loan Forgiveness	-	-	-	-	1,000	1,000
Processing Fees	400	33	16	(17)	310	(20)
Suite Rental (9%)	31,200	2,600	2,571	(29)	25,471	(529)
Other Revenue (UBI)	1,100	92	1,450	1,358	3,699	2,779
TOTAL EMFPP REVENUE	349,620	29,135	42,504	13,369	753,238	461,888
EMFPP EXPENSES:						
Allocated:						
Designated	-	-	-	-	56,507	-
General	-	-	(125)	(125)	22,175	22,175
Inventory Adjustment	-	-	-	-	-	-
MACI	7,100	592	3,845	3,253	22,055	16,135
Total Allocated	7,100	592	3,720	3,128	100,738	38,311
Advertising	600	50	-	(50)	100	(400)
Breakroom Refreshments & Meetings	360	30	372	342	412	112
Client Items:						
In-Kind	250,000	20,833	28,418	7,585	500,123	291,793
Inventory	-	-	-	-	-	-
Purchased	25,000	2,083	3,354	1,271	25,418	4,588
Thanksgiving Baskets	-	-	-	-	-	-
Total Client Items	275,000	22,916	31,772	8,856	525,541	296,381
Depreciation	20,500	1,708	(1,965)	(3,673)	62,515	45,435
Education Materials	250	21	-	(21)	20	(190)
Fees:						
Auditing	-	-	2,697	2,697	5,394	5,394
Banking	30	3	-	(3)	-	(30)
Filing	130	11	-	(11)	45	(65)
Processing	400	33	16	(17)	310	(20)
Total Fees	560	47	2,713	2,666	5,749	5,279
Insurance	5,100	425	-	(425)	5,121	871
Maintenance	7,900	659	196	(463)	3,631	(2,959)
Mileage	4,620	385	644	259	4,359	509
Staffing						
Benefits	-	-	-	-	-	-
Gross	9,000	750	280	(470)	9,840	2,340
Taxes	700	58	21	(37)	753	173
Total Staffing	9,700	808	301	(507)	10,593	2,513
Supplies	1,640	137	51	(86)	2,224	854
Taxes-Property	2,200	183	167	(16)	1,670	(160)
Utilities	10,600	883	1,110	227	8,999	169
TOTAL EMFPP EXPENSES	346,130	28,844	39,083	10,239	731,672	386,725
NET EMFPP	3,490	291	3,421	3,130	21,566	75,163

EAST MOUNTAIN FOOD PANTRY
31 OCTOBER 2021
STATEMENT OF FINANCIAL POSITION

FOOD PANTRY ONLY	Oct-2021 YTD	2020 YEAR END
NET WORTH		
Assets		
Current Assets		
Cash and Bank Accounts		
Cash	192,686.86	176,353.08
Designated	\$ -	-
MACI Savings	† 10,407.04	6,752.89
Total Cash and Bank Accounts	203,093.90	183,105.97
Accounts Receivable	5.00	6,500.00
Inventory	29,915.96	37,740.56
Prepaid Expenses & Deposits	-	-
Total Current Assets	233,014.86	227,346.53
Fixed Assets		
Property and Equipment		
Equipment	24,302.68	24,028.85
Improvements	15,929.45	5,247.24
Total Property and Equipment	40,232.13	29,276.09
(Accumulated Depreciation)	(15,111.60)	(11,183.62)
Total Fixed Assets	25,120.53	18,092.47
Total Assets	258,135.39	245,439.00
Current Liabilities		
Accounts Payable	2,491.18	1,710.36
Total Current Liabilities	2,491.18	1,710.36
Total Net Assets	255,644.21	243,728.64
Net Assets		
Restricted Assets	\$ -	-
Reserved Assets	† 10,407.04	6,752.89
Unrestricted Assets	245,237.17	236,975.75
Total Net Assets	255,644.21	243,728.64

Notes: §Donor Restricted; †Reserved Funds

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PROPERTY ONLY	Oct-2021	2020
NET WORTH		
Assets		
Current Assets		
Cash and Bank Accounts		
Cash	18,765.09	13,532.44
Designated	\$ 56,507.00	-
MACI Savings	† 52,517.48	28,401.49
Total Cash and Bank Accounts	127,789.57	41,933.93
Accounts Receivable	-	5.44
Prepaid Expenses & Deposits	53.00	53.00
Total Current Assets	127,842.57	41,992.37
Fixed Assets		
Property and Equipment		
Buildings	163,000.00	163,000.00
Equipment	215.88	215.88
Improvements	117,623.60	89,473.83
Land	102,000.00	102,000.00
Total Property and Equipment	382,839.48	354,689.71
(Accumulated Depreciation)	(29,185.76)	(18,293.00)
Total Fixed Assets	353,653.72	336,396.71
Total Assets	481,496.29	378,389.08
Current Liabilities		
Accounts Payable	3,099.83	818.47
Loan	-	1,000.00
Unearned Revenue & Deposits	2,528.69	3,200.00
Total Current Liabilities	5,628.52	5,018.47
Total Net Assets	475,867.77	373,370.61
Net Assets		
Restricted Assets	\$ 56,507.00	-
Reserved Assets	† 52,517.48	28,401.49
Unrestricted Assets	366,843.29	344,969.12
Total Net Assets	475,867.77	373,370.61

Notes: §Donor Restricted; †Reserved Funds

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EAST MOUNTAIN FOOD PANTRY
31 OCTOBER 2021
STATEMENT OF FINANCIAL POSITION
(CONSOLIDATED)

	Oct-2021 YTD	2020 YEAR END
NET WORTH		
Assets		
Current Assets		
Cash and Bank Accounts		
Checking	14,839.48	6,350.01
Petty Cash	78.02	78.02
Savings	321,027.33	215,782.14
Vanguard	3,000.34	3,000.12
Total Cash and Bank Accounts	338,945.17	225,210.29
Accounts Receivable	5.00	6,505.44
Inventory	29,915.96	37,740.56
Prepaid Expenses & Deposits	53.00	53.00
Total Current Assets	368,919.13	269,509.29
Fixed Assets		
Property and Equipment		
Buildings	163,000.00	163,000.00
Equipment	24,518.56	24,244.73
Improvements	133,553.05	94,721.07
Land	102,000.00	102,000.00
Total Property and Equipment	423,071.61	383,965.80
(Accumulated Depreciation)	(44,297.36)	(29,476.62)
Total Fixed Assets	378,774.25	354,489.18
Total Assets	747,693.38	623,998.47
Current Liabilities		
Accounts Payable	5,591.01	2,528.83
Loan	-	1,000.00
Unearned Revenue & Deposits	2,528.69	3,200.00
Total Current Liabilities	8,119.70	6,728.83
Total Net Assets	739,573.68	617,269.64
Net Assets		
Restricted Assets	§ 56,507.00	-
Reserved Assets	† 62,924.52	35,154.38
Unrestricted Assets	620,142.16	582,115.26
Total Net Assets	739,573.68	617,269.64

Notes: §Donor Restricted; †Reserved Funds

EAST MOUNTAIN FOOD PANTRY

31 OCTOBER 2021

STATEMENT OF ALLOCATED POOLS

	Oct-2021 YTD	2020 YEAR END
POOLS		
Pantry		
Accounts Payable	2,491.18	1,710.36
Designated	\$ -	-
Inventory	29,915.96	37,740.56
MACI Savings	† 10,407.04	6,752.89
Operating Cash	192,686.86	176,353.08
Total Pantry Pools	235,501.04	222,556.89
Property		
Accounts Payable	3,099.83	818.47
Designated	\$ 56,507.00	-
Loan	-	1,000.00
MACI Savings	† 52,517.48	28,401.49
Operating Cash	18,765.09	13,532.44
Unearned Revenue & Deposits	2,528.69	3,200.00
Total Property Pools	133,418.09	46,952.40
TOTAL POOLS	368,919.13	269,509.29
Notes: §Donor Restricted; †Reserved Funds		

EAST MOUNTAIN FOOD PANTRY

31 OCTOBER 2021

STATEMENT OF EQUITY

	Oct-2021	Dec-2020
Equity = Total Assets - Payables - Loans - Unearned Revenue & Deposits	739,573.68	617,269.64
Net Period Profit = Total Income - Total Expenses + Allocated (Expenses)	7,140.88	239,348.76
Cumulative Profit = Previous Period Cumulative Profit + Net Period Profit	739,573.68	617,269.64

Equity = Cumulative Profit?

Checks

Checks

Current Pantry-Operating =

Checks

Checks

Previous Pantry-Operating + Net Pantry?

Current Property-Operating =

Checks

Checks

Previous Property-Operating +

Net Property?

EAST MOUNTAIN FOOD PANTRY

31 OCTOBER 2021

NOT-FOR-PROFIT RATIOS (PANTRY ONLY)

	2021 BUDGET	2020 YEAR	Oct-2021 Only	YTD Thru Oct-2021	
Liquidity Ratios					
Days Cash on Hand	406 days	222 days	279 days	184 days	^ better
Months of Spending	13 months	7 months	9 months	6 months	^ better
Operating Ratios					
Savings Indicator	2.1%	41.2%	6.8%	8.7%	%
Contributions and Grants	20.9%	35.8%	25.0%	17.8%	v better
Fundraising Efficiency	\$110.83	\$152.95	-	\$1,094.94	^ better
Spending Ratios					
Program Service	88.3%	86.0%	85.1%	93.1%	^ better
Management and General	11.7%	14.0%	14.9%	6.9%	v better
Fundraising Efficiency	0.2%	0.3%	0.0%	0.0%	v better

EAST MOUNTAIN FOOD PANTRY

31 OCTOBER 2021

STATEMENT OF CASH FLOWS

	Oct-2021 Month Only AMOUNT	Oct-2021 YTD AMOUNT
BEGINNING CASH ON HAND	332,280.22 <small>Last month end</small>	225,210.29 <small>Last Year End</small>
REVENUE:		
Revenue from Pantry:		
Designated	-	160.00
General Fund Donations	9,980.04	109,334.18
Government Grants	-	-
MACI	-	-
Processing Fees	16.39	309.86
TOTAL Revenue from Pantry	9,996.43	109,804.04
Revenue from Property:		
Designated	-	103,007.00
MACI	-	9,500.00
Suite Rental	2,571.31	25,471.31
TOTAL Revenue from Property	2,571.31	137,978.31
Revenue from other sources:		
Interest	68.17	633.51
Other Revenue (UBI)	1,449.95	4,699.15
TOTAL Revenue from other sources	1,518.12	5,332.66
TOTAL REVENUE	14,085.86	253,115.01
DISBURSEMENTS:		
Disbursements for Operations:		
Program Related:		
Client Items	3,354.06	25,418.22
General Allocations (net ICWAs)	(125.00)	(7,824.60)
Thanksgiving Baskets	-	-
TOTAL Program Related	3,229.06	17,593.62
Occupancy:		
Maintenance, repair	196.31	3,631.26
In-Kind Maintenance (credit)	-	-
Taxes-Property	167.04	1,670.40
Utilities	1,110.01	8,998.62
TOTAL Occupancy	1,473.36	14,300.28
Services:		
Auditing	2,696.88	5,393.76
Banking	-	-
Filing	-	45.00
Processing	16.39	309.86
TOTAL Services	2,713.27	5,748.62
Staffing:		
Benefits	-	-
Gross	280.00	9,840.00
Taxes-Payroll	21.41	752.76
TOTAL Staffing	301.41	10,592.76
Other Operating:		
Education	-	19.95
Insurance	-	5,120.54
Mileage	644.22	4,359.23
Printing and Advertising	-	100.00
In-Kind Printing and Ad exp (credit)	-	-
Supplies	423.64	2,636.51
In-Kind Supplies (credit)	-	-
TOTAL Other Operating	1,067.86	12,236.23
TOTAL Disbursements for Operations	8,784.96	60,471.51
DISBURSEMENTS for Financing:		
Accounts Payable	(2,032.42)	(3,062.18)
Accounts Receivable	(97.14)	(6,500.44)
Loan	-	1,000.00
Prepaid Expenses & Deposits	-	-
Unearned Income & Deposits	71.31	671.31
TOTAL DISBURSEMENTS for Financing	(2,058.25)	(7,891.31)
DISBURSEMENTS for Capital Expenses:		
Buildings	-	-
Equipment	-	417.95
Improvements	4,239.20	38,831.98
Land	-	-
Temporary (until year-end)	(3,545.00)	47,550.00
TOTAL DISBURSEMENTS for CapEx	694.20	86,799.93
TOTAL DISBURSEMENTS	7,420.91	139,380.13
NET CASH FOR THE PERIOD	6,664.95	113,734.88
ENDING CASH ON HAND	338,945.17	338,945.17

Up 2.0%

Up 50.5%

LEGEND:

For Month

For Year

CASH

Headings Only No Data

Calculations

Data