

EAST MOUNTAIN FOOD PANTRY

30 NOVEMBER 2021

STATEMENT OF ACTIVITIES

	2021 BUDGET		November-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	19,934	14,684	129,268	71,518	124% over budget
Allocated:							
Designated	-	-	2,799	2,799	2,959	2,959	no budget
MACI	3,500	292	-	(292)	-	(3,212)	(100%) under budget
Total Allocated	3,500	292	2,799	2,507	2,959	(253)	(8%) under budget
Governmental Grants	-	-	1,000	1,000	1,000	1,000	no budget
In-Kind:							
Advertising	-	-	-	-	-	-	no budget
Client Items	250,000	20,833	39,649	18,816	539,772	310,609	136% over budget
Maintenance	-	-	-	-	-	-	no budget
Supplies	-	-	-	-	-	-	no budget
Total In-Kind	250,000	20,833	39,649	18,816	539,772	310,609	136% over budget
Processing Fees	400	33	50	17	360	(3)	(1%) under budget
Other Revenue (UBI)	1,100	92	-	(92)	3,699	2,687	266% over budget
TOTAL FOOD PANTRY REVENUE	318,000	26,500	63,432	36,932	677,058	385,558	132% over budget
FOOD PANTRY EXPENSES (% of unallocated):							
Allocated:							
Designated	-	-	2,799	2,799	2,799	2,799	no budget
General	-	-	(1,525)	(1,525)	20,650	20,650	no budget
Inventory Adjustment	-	-	-	-	-	-	no budget
MACI	3,500	292	-	(292)	10,682	7,470	233% over budget
Total Allocated	3,500	292	1,274	982	34,131	30,919	963% over budget
Advertising	600	50	-	(50)	100	(450)	(82%) under budget
Breakroom Refreshments & Meetings	360	30	-	(30)	412	82	25% over budget
Client Items (87%):							
In-Kind (79%)	250,000	20,833	39,649	18,816	539,772	310,609	136% over budget
Inventory	-	-	-	-	-	-	no budget
Purchased	25,000	2,083	4,128	2,045	29,546	6,633	29% over budget
Thanksgiving Baskets	-	-	-	-	-	-	no budget
Total Client Items	275,000	22,916	43,777	20,861	569,318	317,242	126% over budget
Depreciation	6,600	550	430	(120)	4,502	(1,548)	(26%) under budget
Education Materials	250	21	-	(21)	20	(211)	(91%) under budget
Fees:							
Auditing	-	-	2,697	2,697	8,091	8,091	no budget
Banking	30	3	-	(3)	-	(33)	(100%) under budget
Filing	100	8	47	39	92	4	5% over budget
Processing	400	33	50	17	360	(3)	(1%) under budget
Total Fees	530	44	2,794	2,750	8,543	8,059	1,665% over budget
Insurance	1,500	125	754	629	2,859	1,484	108% over budget
Maintenance:							
Normal	4,400	367	300	(67)	4,381	344	9% over budget
Remodel	-	-	-	-	(126)	(126)	no budget
Total Maintenance	4,400	367	300	(67)	4,255	218	5% over budget
Mileage	4,500	375	647	272	5,006	881	21% over budget
Staffing:							
Benefits	-	-	-	-	-	-	no budget
Gross	-	-	-	-	-	-	no budget
Taxes	-	-	-	-	-	-	no budget
•Staffing Allocation from Property	8,832	736	(209)	(945)	8,935	839	10% over budget
Total Staffing	8,832	736	(209)	(945)	8,935	839	10% over budget
Supplies	1,400	117	214	97	2,438	1,151	89% over budget
Utilities	7,600	633	666	33	7,419	456	7% over budget
TOTAL FOOD PANTRY EXPENSES	315,072	26,256	50,647	24,391	647,939	359,123	124% over budget
NET FOOD PANTRY	2,928	244	12,785.44	12,541	29,119.22	26,435	985% over budget
Number of Meals			49,588		583,529		
PROPERTY REPORTING							
PROPERTY REVENUE:							
Suite Rental	31,200	2,600	2,479	(121)	27,950	(650)	(2%) under budget
Allocated:							
Designated	-	-	30,700	30,700	133,707	133,707	no budget
MACI	-	-	-	-	9,500	9,500	no budget
Total Allocated	-	-	30,700	30,700	143,207	143,207	no budget
Interest	420	35	65	30	699	314	81% over budget
Loan Forgiveness	-	-	-	-	1,000	1,000	no budget
Other Income	-	-	-	-	-	-	no budget
TOTAL PROPERTY REVENUE	31,620	2,635	33,244	30,609	172,856	143,871	496% over budget
PROPERTY EXPENSES:							
Allocated:							
Designated	-	-	(9,737)	-	46,770	-	no budget
MACI	3,600	300	300	-	11,750	8,450	256% over budget
Total Allocated	3,600	300	(9,437)	-	58,520	8,450	17% over budget
Depreciation	13,900	1,158	41,659	40,501	100,102	87,364	686% over budget
Fees:							
Banking	-	-	-	-	-	-	no budget
Filing	30	3	-	(3)	-	(33)	(100%) under budget
Total Fees	30	3	-	(3)	-	(33)	(100%) under budget
Insurance	3,600	300	995	695	4,010	710	22% over budget
Maintenance	3,500	292	484	192	160	(3,052)	(95%) under budget
Mileage	120	10	-	(10)	-	(110)	(100%) under budget
Staffing:							
Benefits	-	-	-	-	-	-	no budget
Gross	9,000	750	285	(465)	10,125	1,875	23% over budget
Taxes	700	58	22	(36)	775	137	21% over budget
•Staffing Allocation to Pantry	(8,832)	(736)	209	945	(8,935)	(839)	10% over budget
Total Staffing	868	72	515	443	1,964	1,172	148% over budget
Supplies	240	20	-	(20)	-	(220)	(100%) under budget
Taxes-Property	2,200	183	167	(16)	1,837	(176)	(9%) under budget
Utilities:							
Electric	-	-	24	24	24	24	no budget
Septic	200	17	-	(17)	675	488	261% over budget
Solid Waste	1,500	125	-	(125)	1,127	(248)	(18%) under budget
Water	1,300	108	36	(72)	480	(708)	(60%) under budget
Total Utilities	3,000	250	60	(190)	2,305	(445)	(16%) under budget
TOTAL PROPERTY EXPENSES	31,058	2,588	34,443	41,592	168,899	93,661	124% over budget
NET PROPERTY	562	47	(1,199.00)	(10,983)	3,956.65	50,210	(109%) under budget
NET EMFP	3,490	291	11,586	1,558	33,076	76,645	(176%) under budget
Positive Impact On Cash Flow							
Negative Impact on Cash Flow							
nnn or (nnn)-Offsets Indicates no Impact on Cash Flow							

EAST MOUNTAIN FOOD PANTRY

30 NOVEMBER 2021

STATEMENT OF ACTIVITIES

(CONSOLIDATED)

	2021 BUDGET		November-2021		YTD 2021	
	ANNUAL AMOUNT	MONTHLY AMOUNT	MONTHLY AMOUNT	MONTHLY VARIANCE	YTD AMOUNT	YTD VARIANCE
EMFPP REVENUE (% of Budget):						
Donations:						
Designated	-	-	33,499	33,499	136,666	136,666
General Fund (18%)	63,000	5,250	19,934	14,684	129,268	71,518
Governmental Grants (0%)	-	-	1,000	1,000	1,000	1,000
In-Kind-Client (72%)	250,000	20,833	39,649	18,816	539,772	310,609
In-Kind-Operations	-	-	-	-	-	-
MACI	3,500	292	-	(292)	9,500	6,288
Total Donations (91%)	316,500	26,375	94,082	67,707	816,206	526,081
Interest	420	35	65	30	699	314
Loan Forgiveness	-	-	-	-	1,000	1,000
Processing Fees	400	33	50	17	360	(3)
Suite Rental (9%)	31,200	2,600	2,479	(121)	27,950	(650)
Other Revenue (UBI)	1,100	92	-	(92)	3,699	2,687
TOTAL EMFPP REVENUE	349,620	29,135	96,676	67,541	849,914	529,429
EMFPP EXPENSES:						
Allocated:						
Designated	-	-	(6,938)	2,799	49,569	2,799
General	-	-	(1,525)	(1,525)	20,650	20,650
Inventory Adjustment	-	-	-	-	-	-
MACI	7,100	592	300	(292)	22,432	15,920
Total Allocated	7,100	592	(8,163)	982	92,651	39,369
Advertising	600	50	-	(50)	100	(450)
Breakroom Refreshments & Meetings	360	30	-	(30)	412	82
Client Items:						
In-Kind	250,000	20,833	39,649	18,816	539,772	310,609
Inventory	-	-	-	-	-	-
Purchased	25,000	2,083	4,128	2,045	29,546	6,633
Thanksgiving Baskets	-	-	-	-	-	-
Total Client Items	275,000	22,916	43,777	20,861	569,318	317,242
Depreciation	20,500	1,708	42,089	40,381	104,604	85,816
Education Materials	250	21	-	(21)	20	(211)
Fees:						
Auditing	-	-	2,697	2,697	8,091	8,091
Banking	30	3	-	(3)	-	(33)
Filing	130	11	47	36	92	(29)
Processing	400	33	50	17	360	(3)
Total Fees	560	47	2,794	2,747	8,543	8,026
Insurance	5,100	425	1,749	1,324	6,869	2,194
Maintenance	7,900	659	784	125	4,415	(2,834)
Mileage	4,620	385	647	262	5,006	771
Staffing						
Benefits	-	-	-	-	-	-
Gross	9,000	750	285	(465)	10,125	1,875
Taxes	700	58	22	(36)	775	137
Total Staffing	9,700	808	307	(501)	10,900	2,012
Supplies	1,640	137	214	77	2,438	931
Taxes-Property	2,200	183	167	(16)	1,837	(176)
Utilities	10,600	883	726	(157)	9,724	11
TOTAL EMFPP EXPENSES	346,130	28,844	85,090	65,983	816,838	452,784
NET EMFPP	3,490	291	11,586	1,558	33,076	76,645

EAST MOUNTAIN FOOD PANTRY
30 NOVEMBER 2021
STATEMENT OF FINANCIAL POSITION

FOOD PANTRY ONLY	Nov-2021 YTD	2020 YEAR END
NET WORTH		
Assets		
Current Assets		
Cash and Bank Accounts		
Cash	205,472.30	176,353.08
Designated	\$ -	-
MACI Savings	† 10,836.91	6,752.89
Total Cash and Bank Accounts	216,309.21	183,105.97
Accounts Receivable	2,060.00	6,500.00
Inventory	28,390.56	37,740.56
Prepaid Expenses & Deposits	-	-
Total Current Assets	246,759.77	227,346.53
Fixed Assets		
Property and Equipment		
Equipment	27,101.67	24,028.85
Improvements	15,929.45	5,247.24
Total Property and Equipment	43,031.12	29,276.09
(Accumulated Depreciation)	(15,541.47)	(11,183.62)
Total Fixed Assets	27,489.65	18,092.47
Total Assets	274,249.42	245,439.00
Current Liabilities		
Accounts Payable	1,187.66	1,710.36
Total Current Liabilities	1,187.66	1,710.36
Total Net Assets	273,061.76	243,728.64
Net Assets		
Restricted Assets	\$ -	-
Reserved Assets	† 10,836.91	6,752.89
Unrestricted Assets	262,224.85	236,975.75
Total Net Assets	273,061.76	243,728.64

Notes: §Donor Restricted; †Reserved Funds

211206

PROPERTY ONLY	Nov-2021	2020
NET WORTH		
Assets		
Current Assets		
Cash and Bank Accounts		
Cash	17,489.09	13,532.44
Designated	\$ 46,770.00	-
MACI Savings	† 49,577.30	28,401.49
Total Cash and Bank Accounts	113,836.39	41,933.93
Accounts Receivable	-	5.44
Prepaid Expenses & Deposits	53.00	53.00
Total Current Assets	113,889.39	41,992.37
Fixed Assets		
Property and Equipment		
Buildings	163,000.00	163,000.00
Equipment	215.88	215.88
Improvements	122,162.80	89,473.83
Land	102,000.00	102,000.00
Total Property and Equipment	387,378.68	354,689.71
(Accumulated Depreciation)	(30,407.78)	(18,293.00)
Total Fixed Assets	356,970.90	336,396.71
Total Assets	470,860.29	378,389.08
Current Liabilities		
Accounts Payable	2,997.67	818.47
Loan	-	1,000.00
Unearned Revenue & Deposits	3,300.00	3,200.00
Total Current Liabilities	6,297.67	5,018.47
Total Net Assets	464,562.62	373,370.61
Net Assets		
Restricted Assets	\$ 46,770.00	-
Reserved Assets	† 49,577.30	28,401.49
Unrestricted Assets	368,215.32	344,969.12
Total Net Assets	464,562.62	373,370.61

Notes: §Donor Restricted; †Reserved Funds

211206

EAST MOUNTAIN FOOD PANTRY
30 NOVEMBER 2021
STATEMENT OF FINANCIAL POSITION
(CONSOLIDATED)

	Nov-2021 YTD	2020 YEAR END
NET WORTH		
Assets		
Current Assets		
Cash and Bank Accounts		
Checking	7,347.03	6,350.01
Petty Cash	78.02	78.02
Savings	325,092.52	215,782.14
Vanguard	3,000.36	3,000.12
Total Cash and Bank Accounts	335,517.93	225,210.29
Accounts Receivable	2,060.00	6,505.44
Inventory	28,390.56	37,740.56
Prepaid Expenses & Deposits	53.00	53.00
Total Current Assets	366,021.49	269,509.29
Fixed Assets		
Property and Equipment		
Buildings	163,000.00	163,000.00
Equipment	27,317.55	24,244.73
Improvements	138,092.25	94,721.07
Land	102,000.00	102,000.00
Total Property and Equipment	430,409.80	383,965.80
(Accumulated Depreciation)	(45,949.25)	(29,476.62)
Total Fixed Assets	384,460.55	354,489.18
Total Assets	750,482.04	623,998.47
Current Liabilities		
Accounts Payable	4,185.33	2,528.83
Loan	-	1,000.00
Unearned Revenue & Deposits	3,300.00	3,200.00
Total Current Liabilities	7,485.33	6,728.83
Total Net Assets	742,996.71	617,269.64
Net Assets		
Restricted Assets	§ 46,770.00	-
Reserved Assets	† 60,414.21	35,154.38
Unrestricted Assets	635,812.50	582,115.26
Total Net Assets	742,996.71	617,269.64

Notes: §Donor Restricted; †Reserved Funds

EAST MOUNTAIN FOOD PANTRY

30 NOVEMBER 2021

STATEMENT OF ALLOCATED POOLS

	Nov-2021 YTD	2020 YEAR END
POOLS		
Pantry		
Accounts Payable	1,187.66	1,710.36
Designated	\$ -	-
Inventory	28,390.56	37,740.56
MACI Savings	† 10,836.91	6,752.89
Operating Cash	205,472.30	176,353.08
Total Pantry Pools	245,887.43	222,556.89
Property		
Accounts Payable	2,997.67	818.47
Designated	\$ 46,770.00	-
Loan	-	1,000.00
MACI Savings	† 49,577.30	28,401.49
Operating Cash	17,489.09	13,532.44
Unearned Revenue & Deposits	3,300.00	3,200.00
Total Property Pools	120,134.06	46,952.40
TOTAL POOLS	366,021.49	269,509.29
Notes: §Donor Restricted; †Reserved Funds		

EAST MOUNTAIN FOOD PANTRY

30 NOVEMBER 2021

STATEMENT OF EQUITY

	Nov-2021	Dec-2020
Equity = Total Assets - Payables - Loans - Unearned Revenue & Deposits	742,996.71	617,269.64
Net Period Profit = Total Income - Total Expenses + Allocated (Expenses)	3,423.03	239,348.76
Cumulative Profit = Previous Period Cumulative Profit + Net Period Profit	742,996.71	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
30 NOVEMBER 2021
NOT-FOR-PROFIT RATIOS
(PANTRY ONLY)

	2021 BUDGET	2020 YEAR	Nov-2021 Only	YTD Thru Nov-2021	
Liquidity Ratios					
Days Cash on Hand	402 days	222 days	209 days	184 days	^ better
Months of Spending	13 months	7 months	7 months	6 months	^ better
Operating Ratios					
Savings Indicator	2.1%	41.2%	28.5%	10.3%	%
Contributions and Grants	20.9%	35.8%	37.4%	19.7%	v better
Fundraising Efficiency	\$110.83	\$152.95	-	\$1,322.27	^ better
Spending Ratios					
Program Service	88.3%	86.0%	88.7%	92.8%	^ better
Management and General	11.7%	14.0%	11.3%	7.2%	v better
Fundraising Efficiency	0.2%	0.3%	0.0%	0.0%	v better

EAST MOUNTAIN FOOD PANTRY
30 NOVEMBER 2021
STATEMENT OF CASH FLOWS

	Nov-2021 Month Only AMOUNT	Nov-2021 YTD AMOUNT
BEGINNING CASH ON HAND	338,945.17 <small>Last month end</small>	225,210.29 <small>Last Year End</small>
REVENUE:		
Revenue from Pantry:		
Designated	2,798.99	2,958.99
General Fund Donations	19,934.03	129,268.21
Government Grants	1,000.00	1,000.00
MACI	-	-
Processing Fees	50.49	360.35
TOTAL Revenue from Pantry	23,783.51	133,587.55
Revenue from Property:		
Designated	30,700.00	133,707.00
MACI	-	9,500.00
Suite Rental	2,478.69	27,950.00
TOTAL Revenue from Property	33,178.69	171,157.00
Revenue from other sources:		
Interest	65.21	698.72
Other Revenue (UBI)	-	4,699.15
TOTAL Revenue from other sources	65.21	5,397.87
TOTAL REVENUE	57,027.41	310,142.42
DISBURSEMENTS:		
Disbursements for Operations:		
Program Related:		
Client Items	4,127.70	29,545.92
General Allocations (net ICWAs)	(1,525.40)	(9,350.00)
Thanksgiving Baskets	-	-
TOTAL Program Related	2,602.30	20,195.92
Occupancy:		
Maintenance, repair	784.07	4,415.33
In-Kind Maintenance (credit)	-	-
Taxes-Property	167.04	1,837.44
Utilities	725.57	9,724.19
TOTAL Occupancy	1,676.68	15,976.96
Services:		
Auditing	2,696.88	8,090.64
Banking	-	-
Filing	47.00	92.00
Processing	50.49	360.35
TOTAL Services	2,794.37	8,542.99
Staffing:		
Benefits	-	-
Gross	285.00	10,125.00
Taxes-Payroll	21.81	774.57
TOTAL Staffing	306.81	10,899.57
Other Operating:		
Education	-	19.95
Insurance	1,748.80	6,869.34
Mileage	646.91	5,006.14
Printing and Advertising	-	100.00
In-Kind Printing and Ad exp (credit)	-	-
Supplies	214.22	2,850.73
In-Kind Supplies (credit)	-	-
TOTAL Other Operating	2,609.93	14,846.16
TOTAL Disbursements for Operations	9,990.09	70,461.60
DISBURSEMENTS for Financing:		
Accounts Payable	1,405.68	(1,656.50)
Accounts Receivable	2,055.00	(4,445.44)
Loan	-	1,000.00
Prepaid Expenses & Deposits	-	-
Unearned Income & Deposits	(771.31)	(100.00)
TOTAL DISBURSEMENTS for Financing	2,689.37	(5,201.94)
DISBURSEMENTS for Capital Expenses:		
Buildings	-	-
Equipment	2,798.99	3,216.94
Improvements	4,539.20	43,371.18
Land	-	-
Temporary (until year-end)	40,437.00	87,987.00
TOTAL DISBURSEMENTS for CapEx	47,775.19	134,575.12
TOTAL DISBURSEMENTS	60,454.65	199,834.78
NET CASH FOR THE PERIOD	(3,427.24)	110,307.64
ENDING CASH ON HAND	335,517.93	335,517.93

LEGEND:

CASH

Headings Only No Data

Calculations

Data

Down 1.0%

For Month

Up 49.0%

For Year