

EAST MOUNTAIN FOOD PANTRY

31 MARCH 2022

STATEMENT OF ACTIVITIES

FOOD PANTRY REPORTING	2022 BUDGET		March-2022		YTD 2022		
	ANNUAL AMOUNT	MONTHLY AMOUNT	MONTHLY AMOUNT	MONTHLY VARIANCE	YTD AMOUNT	YTD VARIANCE	
FOOD PANTRY REVENUE:							
General Fund	108,000	9,000	16,824	7,824	36,378	9,378	35% over budget
Allocated:							
Designated	-	-	-	-	-	-	no budget
MACI	5,000	417	-	(417)	-	(1,251)	(100%) under budget
Total Allocated	5,000	417	-	(417)	-	(1,251)	(100%) under budget
Governmental Grants	-	-	-	-	-	-	no budget
In-Kind:							
Client Items	360,000	30,000	53,903	23,903	144,035	54,035	60% over budget
Total In-Kind	360,000	30,000	53,903	23,903	144,035	54,035	60% over budget
Processing Fees	400	33	51	18	63	(36)	(36%) under budget
Other Revenue (UBI)	4,400	367	-	(367)	-	(1,101)	(100%) under budget
TOTAL FOOD PANTRY REVENUE	477,800	39,817	70,778	30,961	180,476	61,025	51% over budget 34% over budget
FOOD PANTRY EXPENSES:							
Allocated:							
Designated	-	-	-	-	-	-	no budget
General	-	-	-	-	-	-	no budget
Inventory Adjustment	-	-	-	-	-	-	no budget
MACI	5,000	417	-	(417)	-	(1,251)	(100%) under budget
Total Allocated	5,000	417	-	(417)	-	(1,251)	(100%) under budget
Advertising	100	8	13	5	313	289	1,205% over budget
Breakroom Refreshments & Meetings	500	42	82	40	82	(44)	(35%) under budget
Client Items (Budget=82%):							
In-Kind (Budget=75%)	360,000	30,000	53,903	23,903	144,035	54,035	60% over budget
Inventory	-	-	-	-	-	-	no budget
Purchased	30,500	2,542	4,918	2,376	11,053	3,427	45% over budget
Total Client Items	390,500	32,542	58,821	26,279	155,088	57,462	59% over budget
Depreciation	5,900	492	460	(32)	1,320	(156)	(11%) under budget
Education Materials	100	8	-	(8)	-	(24)	(100%) under budget
Fees:							
Auditing	5,000	417	-	(417)	-	(1,251)	(100%) under budget
Banking	-	-	-	-	-	-	no budget
Filing	100	8	-	(8)	45	21	88% over budget
Processing	400	33	51	18	63	(36)	(36%) under budget
Total Fees	5,500	458	51	(407)	108	(1,266)	(92%) under budget
Insurance	3,000	250	-	(250)	754	4	1% over budget
Maintenance:							
Normal	5,200	433	350	(83)	1,050	(249)	(19%) under budget
Remodel	-	-	-	-	-	-	no budget
Total Maintenance	5,200	433	350	(83)	1,050	(249)	(19%) under budget
Mileage	8,400	700	766	66	1,440	(660)	(31%) under budget
Staffing:							
Benefits (Sick Leave Eamed)	1,000	83	-	(83)	-	(249)	(100%) under budget
Gross	31,200	2,600	-	(2,600)	-	(7,800)	(100%) under budget
Taxes	2,400	200	-	(200)	-	(600)	(100%) under budget
•Staffing Allocation from Property	9,194	766	1,130	364	3,721	1,423	62% over budget
Total Staffing	42,794	3,566	1,130	(2,436)	3,721	(6,977)	(65%) under budget
Supplies	3,200	267	204	(63)	327	(474)	(59%) under budget
Utilities	7,000	583	588	5	1,571	(178)	(10%) under budget
TOTAL FOOD PANTRY EXPENSES	478,194	39,849	62,466	22,617	165,775	46,228	39% over budget
NET FOOD PANTRY	(394)	(32)	8,312.61	8,345	14,701.06	14,797	(15,414%) under budget
Number of Meals			56,367		143,033		

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PROPERTY REPORTING	2022 BUDGET		March-2022		YTD 2022		
PROPERTY REVENUE:							
Suite Rental	32,400	2,700	3,025	325	7,813	(287)	(4%) under budget
Allocated:							
Designated	-	-	-	-	10,000	10,000	no budget
MACI	36,000	3,000	-	(3,000)	-	(9,000)	(100%) under budget
Total Allocated	36,000	3,000	-	(3,000)	10,000	1,000	11% over budget
Interest	800	67	76	9	223	22	11% over budget
Loan Forgiveness	-	-	-	-	-	-	no budget
TOTAL PROPERTY REVENUE	69,200	5,767	3,101	(2,666)	18,037	736	4% over budget
PROPERTY EXPENSES:							
Allocated:							
Designated	-	-	-	-	10,000	-	no budget
MACI	3,600	300	350	50	1,050	150	17% over budget
Total Allocated	3,600	300	350	50	11,050	150	1% over budget
Depreciation	25,300	2,108	1,234	(874)	3,701	(2,623)	(41%) under budget
Fees:							
Banking	-	-	-	-	-	-	no budget
Filing	30	3	-	(3)	-	(9)	(100%) under budget
Total Fees	30	3	-	(3)	-	(9)	(100%) under budget
Insurance	6,700	558	-	(558)	995	(679)	(41%) under budget
Maintenance	3,500	292	403	111	1,877	1,001	114% over budget
Mileage	-	-	87	87	87	87	no budget
Staffing:							
Benefits (Sick Leave Eamed)	300	25	33	8	134	59	79% over budget
Gross	9,000	750	975	225	4,026	1,776	79% over budget
Taxes	700	58	75	17	308	134	77% over budget
•Staffing Allocation to Pantry	(9,194)	(766)	(1,130)	(364)	(3,721)	(1,423)	62% over budget
Total Staffing	506	42	(81)	(123)	613	487	386% over budget
Supplies	240	20	-	(20)	-	(60)	(100%) under budget
Taxes-Property	2,200	183	167	(16)	501	(48)	(9%) under budget
Utilities:							
Electric	-	-	-	-	46	46	no budget
Septic	500	42	-	(42)	-	(126)	(100%) under budget
Solid Waste	1,400	117	-	(117)	282	(69)	(20%) under budget
Water	500	42	66	24	132	6	5% over budget
Total Utilities	2,400	201	66	(135)	460	(143)	(24%) under budget
TOTAL PROPERTY EXPENSES	44,776	3,732	2,257	(1,475)	19,417	(1,779)	(8%) under budget
NET PROPERTY	24,424	2,035	843.64	(1,191)	(1,380.73)	2,514	(65%) under budget

NET EMFP	24,030	2,003	9,156	7,153	13,320	17,311	(434%) under budget
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Positive Impact On Cash Flow

Negative Impact on Cash Flow

nnn or (nnn)-Offsets Indicates no Impact on Cash Flow

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EAST MOUNTAIN FOOD PANTRY

31 MARCH 2022

STATEMENT OF ACTIVITIES (CONSOLIDATED)

	2022 BUDGET		March-2022		YTD 2022		
	ANNUAL	MONTHLY	MONTHLY	MONTHLY	YTD	YTD	
	AMOUNT	AMOUNT	AMOUNT	VARIANCE	AMOUNT	VARIANCE	
EMFP REVENUE (% of Budget):							
Donations:							
Designated	-	-	-	-	10,000	10,000	no budget
General Fund (20%)	108,000	9,000	16,824	7,824	36,378	9,378	35% over budget
Governmental Grants (0%)	-	-	-	-	-	-	no budget
In-Kind-Client (66%)	360,000	30,000	53,903	23,903	144,035	54,035	60% over budget
In-Kind-Operations	-	-	-	-	-	-	no budget
MACI	41,000	3,417	-	(3,417)	-	(10,251)	(100%) under budget
Total Donations (93%)	509,000	42,417	70,727	28,310	190,413	63,162	50% over budget
Interest	800	67	76	9	223	22	11% over budget
Loan Forgiveness	-	-	-	-	-	-	no budget
Processing Fees	400	33	51	18	63	(36)	(36%) under budget
Suite Rental (6%)	32,400	2,700	3,025	325	7,813	(287)	(4%) under budget
Other Revenue (UBI)	4,400	367	-	(367)	-	(1,101)	(100%) under budget
TOTAL EMFP REVENUE	547,000	45,584	73,880	28,296	198,512	61,760	45% over budget
EMFP EXPENSES:							
Allocated:							
Designated	-	-	-	-	10,000	-	no budget
General	-	-	-	-	-	-	no budget
Inventory Adjustment	-	-	-	-	-	-	no budget
MACI	8,600	717	350	(367)	1,050	(1,101)	(51%) under budget
Total Allocated	8,600	717	350	(367)	11,050	(1,101)	(9%) under budget
Advertising	100	8	13	5	313	289	1,205% over budget
Breakroom Refreshments & Meetings	500	42	82	40	82	(44)	(35%) under budget
Client Items:							
In-Kind	360,000	30,000	53,903	23,903	144,035	54,035	60% over budget
Inventory	-	-	-	-	-	-	no budget
Purchased	30,500	2,542	4,918	2,376	11,053	3,427	45% over budget
Total Client Items	390,500	32,542	58,821	26,279	155,088	57,462	59% over budget
Depreciation	31,200	2,600	1,694	(906)	5,021	(2,779)	(36%) under budget
Education Materials	100	8	-	(8)	-	(24)	(100%) under budget
Fees:							
Auditing	5,000	417	-	(417)	-	(1,251)	(100%) under budget
Banking	-	-	-	-	-	-	no budget
Filing	130	11	-	(11)	45	12	36% over budget
Processing	400	33	51	18	63	(36)	(36%) under budget
Total Fees	5,530	461	51	(410)	108	(1,275)	(92%) under budget
Insurance	9,700	808	-	(808)	1,749	(675)	(28%) under budget
Maintenance	8,700	725	753	28	2,927	752	35% over budget
Mileage	8,400	700	853	153	1,527	(573)	(27%) under budget
Staffing							
Benefits (Sick Leave Earned)	1,300	108	33	(75)	134	(190)	(59%) under budget
Gross	40,200	3,350	975	(2,375)	4,026	(6,024)	(60%) under budget
Taxes	3,100	259	75	(183)	308	(466)	(60%) under budget
Total Staffing	44,600	3,717	1,082	(2,634)	4,468	(6,680)	(60%) under budget
Supplies	3,440	287	204	(83)	327	(534)	(62%) under budget
Taxes-Property	2,200	183	167	(16)	501	(48)	(9%) under budget
Utilities	9,400	783	653	(131)	2,031	(321)	(14%) under budget
TOTAL EMFP EXPENSES	522,970	43,581	64,723	21,142	185,192	44,449	32% over budget
NET EMFP	24,030	2,003	9,156	7,153	13,320	17,311	(434%) under budget

EAST MOUNTAIN FOOD PANTRY
31 MARCH 2022
STATEMENT OF FINANCIAL POSITION

FOOD PANTRY ONLY	Mar-2022 YTD	2021 YEAR END
NET WORTH		
Assets		
Current Assets		
Cash and Bank Accounts		
Cash	257,034.40	242,333.34
Designated	\$ -	-
MACI Savings	† 10,788.61	11,266.78
Total Cash and Bank Accounts	267,823.01	253,600.12
Accounts Receivable	651.00	2,332.00
Inventory	29,902.40	29,902.40
Total Current Assets	298,376.41	285,834.52
Fixed Assets		
Property and Equipment		
Equipment	28,427.46	26,629.72
Improvements	15,929.45	15,929.45
Total Property and Equipment	44,356.91	42,559.17
(Accumulated Depreciation)	(16,818.96)	(15,499.39)
Total Fixed Assets	27,537.95	27,059.78
Total Assets	325,914.36	312,894.30
Current Liabilities		
Accounts Payable	2,905.67	3,986.99
Total Current Liabilities	2,905.67	3,986.99
Total Net Assets	323,008.69	308,907.31
Net Assets		
Restricted Assets	\$ -	-
Reserved Assets	† 10,788.61	11,266.78
Unrestricted Assets	312,220.08	297,640.53
Total Net Assets	323,008.69	308,907.31

Notes: §Donor Restricted; †Reserved Funds

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PROPERTY ONLY	Mar-2022	2021
NET WORTH		
Assets		
Current Assets		
Cash and Bank Accounts		
Cash	17,955.42	19,336.15
Designated	\$ 40,030.40	47,086.65
MACI Savings	† 47,779.72	51,099.32
Total Cash and Bank Accounts	105,765.54	117,522.12
Accounts Receivable	121.36	-
Prepaid Expenses & Deposits	112,129.60	89,123.35
Total Current Assets	218,016.50	206,645.47
Fixed Assets		
Property and Equipment		
Buildings	163,000.00	163,000.00
Equipment	215.88	215.88
Improvements	124,283.80	122,162.80
Land	102,000.00	102,000.00
Total Property and Equipment	389,499.68	387,378.68
(Accumulated Depreciation)	(35,331.20)	(31,629.80)
Total Fixed Assets	354,168.48	355,748.88
Total Assets	572,184.98	562,394.35
Current Liabilities		
Accounts Payable	1,555.75	1,054.68
Loan	-	-
Sick Leave Accrual	134.24	-
Unearned Revenue & Deposits	5,000.00	2,100.00
Total Current Liabilities	6,689.99	3,154.68
Total Net Assets	565,494.99	559,239.67
Net Assets		
Restricted Assets	\$ 40,030.40	47,086.65
Reserved Assets	† 47,779.72	51,099.32
Unrestricted Assets	477,684.87	461,053.70
Total Net Assets	565,494.99	559,239.67

Notes: §Donor Restricted; †Reserved Funds

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EAST MOUNTAIN FOOD PANTRY
31 MARCH 2022
STATEMENT OF FINANCIAL POSITION
(CONSOLIDATED)

	Mar-2022 YTD	2021 YEAR END
NET WORTH		
Assets		
Current Assets		
Cash and Bank Accounts		
Checking	21,970.03	7,713.28
Petty Cash	-	-
Savings	357,388.18	365,165.25
Vanguard	3,000.64	3,000.38
Total Cash and Bank Accounts	382,358.85	375,878.91
Accounts Receivable	772.36	2,332.00
Inventory	29,902.40	29,902.40
Prepaid Expenses & Deposits	112,129.60	89,123.35
Total Current Assets	525,163.21	497,236.66
Fixed Assets		
Property and Equipment		
Buildings	163,000.00	163,000.00
Equipment	28,643.34	26,845.60
Improvements	140,213.25	138,092.25
Land	102,000.00	102,000.00
Total Property and Equipment	433,856.59	429,937.85
(Accumulated Depreciation)	(52,150.16)	(47,129.19)
Total Fixed Assets	381,706.43	382,808.66
Total Assets	906,869.64	880,045.32
Current Liabilities		
Accounts Payable	4,461.42	5,041.67
Loan	-	-
Sick Leave Accrual	134.24	-
Unearned Revenue & Deposits	5,000.00	2,100.00
Total Current Liabilities	9,595.66	7,141.67
Total Net Assets	897,273.98	872,903.65
Net Assets		
Restricted Assets	§ 145,107.00	135,107.00
Reserved Assets	† 65,568.33	63,416.10
Unrestricted Assets	686,598.65	674,380.55
Total Net Assets	897,273.98	872,903.65

Notes: §Donor Restricted; †Reserved Funds

EAST MOUNTAIN FOOD PANTRY

31 MARCH 2022

STATEMENT OF ALLOCATED POOLS

	Mar-2022 YTD	2021 YEAR END
POOLS		
Pantry		
Accounts Payable	2,905.67	3,986.99
Designated	\$ -	-
Designated-Allocated	\$ -	-
Inventory	29,902.40	29,902.40
MACI Savings	† 10,788.61	11,266.78
MACI Savings-Allocated	† -	-
Operating Cash	257,034.40	242,333.34
Total Pantry Pools	300,631.08	287,489.51
Property		
Accounts Payable	1,555.75	1,054.68
Designated	\$ 40,030.40	47,086.65
Designated-Allocated	\$ 105,076.60	88,020.35
Loan	-	-
MACI Savings	† 47,779.72	51,099.32
MACI Savings-Allocated	† 7,000.00	1,050.00
Operating Cash	17,955.42	19,336.15
Sick Leave Accrual	134.24	-
Unearned Revenue & Deposits	5,000.00	2,100.00
Total Property Pools	224,532.13	209,747.15
TOTAL POOLS	525,163.21	497,236.66
Notes: \$Donor Restricted; †Reserved Funds		

EAST MOUNTAIN FOOD PANTRY

31 MARCH 2022

STATEMENT OF EQUITY

	Mar-2022	Dec-2021
Equity = Total Assets - Payables - Sick Leave Accrual - Unearned Revenue & Deposits	897,273.98	872,903.65
Net Period Profit = Total Income - Total Expenses + Allocated (Expenses)	9,506.25	255,634.01
Cumulative Profit = Previous Period Cumulative Profit + Net Period Profit	897,273.98	872,903.65

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 MARCH 2022

NOT-FOR-PROFIT RATIOS

(PANTRY ONLY)

	2022 BUDGET	2021 YEAR	Mar-2022 Only	1st Q Thru Mar-2022	YTD Thru Mar-2022	
Liquidity Ratios						
Days Cash on Hand	299 days	245 days	188 days	212 days	212 days	^ better
Months of Spending	10 months	8 months	6 months	7 months	7 months	^ better
Operating Ratios						
Savings Indicator	1.0%	13.7%	13.3%	8.9%	8.9%	%
Contributions and Grants	23.7%	21.3%	23.8%	20.2%	20.2%	v better
Fundraising Efficiency	\$1,130.00	\$564.92	\$1,286.22	\$116.19	\$116.19	^ better
Spending Ratios						
Program Service	82.5%	89.1%	94.2%	93.6%	93.6%	^ better
Management and General	17.5%	10.9%	5.8%	6.4%	6.4%	v better
Fundraising Efficiency	0.0%	0.0%	0.0%	0.2%	0.2%	v better

EAST MOUNTAIN FOOD PANTRY

31 MARCH 2022

STATEMENT OF CASH FLOWS

	Mar-2022 Month Only AMOUNT	Mar-2022 YTD AMOUNT
BEGINNING CASH ON HAND	370,798.76 <small>Last month end</small>	375,878.91 <small>Last Year End</small>
REVENUE:		
Revenue from Pantry:		
Designated	-	-
General Fund Donations	16,823.76	36,377.54
Government Grants	-	-
MACI	-	-
Processing Fees	51.35	63.25
TOTAL Revenue from Pantry	16,875.11	36,440.79
Revenue from Property:		
Designated	-	10,000.00
MACI	-	-
Suite Rental	3,025.00	7,813.32
TOTAL Revenue from Property	3,025.00	17,813.32
Revenue from other sources:		
Interest	76.09	223.19
Other Revenue (UBI)	-	-
TOTAL Revenue from other sources	76.09	223.19
TOTAL REVENUE	19,976.20	54,477.30
DISBURSEMENTS:		
Disbursements for Operations:		
Program Related:		
Client Items	4,917.78	11,052.82
General Allocations (net ICWAs)	-	-
TOTAL Program Related	4,917.78	11,052.82
Occupancy:		
Maintenance, repair	752.50	2,927.09
Taxes-Property	167.04	501.12
Utilities	653.44	2,030.77
TOTAL Occupancy	1,572.98	5,458.98
Services:		
Auditing	-	-
Filing	-	45.00
Processing	51.35	63.25
TOTAL Services	51.35	108.25
Staffing:		
Benefits	32.53	134.24
Gross	974.63	4,025.63
Taxes-Payroll	74.57	307.96
TOTAL Staffing	1,081.73	4,467.83
Other Operating:		
Education	-	-
Insurance	-	1,748.81
Mileage	852.59	1,526.57
Printing and Advertising	13.08	313.08
Supplies	286.81	409.66
TOTAL Other Operating	1,152.48	3,998.12
TOTAL Disbursements for Operations	8,776.32	25,086.00
DISBURSEMENTS for Financing:		
Accounts Payable	(568.79)	580.25
Accounts Receivable	693.37	(1,559.64)
Loan	-	-
Prepaid Expenses & Deposits	-	23,006.25
Sick Leave Accrual	(32.53)	(134.24)
Unearned Income & Deposits	(2,250.00)	(2,900.00)
TOTAL DISBURSEMENTS for Financing	(2,157.95)	18,992.62
DISBURSEMENTS for Capital Expenses:		
Buildings	-	-
Equipment	1,797.74	1,797.74
Improvements	-	2,121.00
Land	-	-
TOTAL DISBURSEMENTS for CapEx	1,797.74	3,918.74
TOTAL DISBURSEMENTS	8,416.11	47,997.36
NET CASH FOR THE PERIOD	11,560.09	6,479.94
ENDING CASH ON HAND	382,358.85	382,358.85
	Up 3.1%	Up 1.7%
	For Month	For Year

LEGEND:

CASH

Headings Only No Data

Calculations

Data