Inland Empire Community Foundation
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2024 S.L. Gimbel Foundation Food Grant Application Grant Opportunity

Internal Use Only:
Grant: ______________

Organization / Agency Information

1)Organization/Agency Name: **Middle Georgia Community Food Bank**		
2)Physical Address: **4490 Ocmulgee East Blvd**		*City/State/Zip* **Macon, GA 31217**
3)Mailing Address: **4490 Ocmulgee East Blvd**		*City/State/Zip* **Macon, GA 31217**
4)CEO or Director: **Kathy McCollum**		*Title:* **President and CEO**
5)Phone: **478-257-6426**	*6)Fax:* **478-742-8735**	*7)Email:* **kmccollum@mgcfb.org**
8)Contact Person: **Kathy McCollum**		*Title:* **President and CEO**
9)Phone: **478-257-6426**	*10)Fax:* **478-742-8735**	*11)Email:* **kmccollum@mgcfb.org**
12)Web Site Address: **mgcfb.org**		*13)Tax ID:* **58-2484086**

Program / Grant Information

Interest Area:

14)Program/Project Name: **Backpack and Senior Brown Bag Programs**			*15)Amount of Grant Requested:* **$250,000**
16)Total Organization Budget: **$23,323,900**	*17)Per 990, Percentage of Program Service Expenses (Column B/ Column A x 100):* **96%**	*18)Per 990, Percentage of Management & General Expenses Only (Column C / Column A x 100):* **2%**	*19)Per 990, Percentage of Management & General Expenses and Fundraising (Column C+D / Column A x 100):* **98%**
20)Purpose of Grant Request (one sentence): **Purchase food products for distribution through food bank's Backpack and Senior Brown Bag programs to serve school-age children and older adults who are food insecure**			
21)Program Start Date (Month and Year): **July 2024**		*22)Program End Date (Month and Year):* **June 2025**	
23)Gimbel Grants Received: List Year(s) and Award Amount(s) **None – thank you for the invitation to apply!**			

Signatures

24)Board President / Chair: (Print name and Title) **Eddie Cummins, Chair, Board of Directors**	*Signature:* E. Cummins	*Date:* 3/25/24
25)Executive Director/President: (Print name and Title) **Kathy McCollum, President and CEO**	*Signature:* Kathy R. McCollum	*Date:* 3/25/2024

2024 S.L. Gimbel Foundation Fund APPLICATION Narrative

Please provide the following information by answering **ALL** questions (I to IV), **12 Font, One Inch Margins.** Use the format below (I to IV). Type your complete answers to the question directly below the question. Please do not delete the questions/instructions/examples and provide clear, specific, and concise answers.

I. Organization Background

A) State the history, mission and/or purpose of your organization.

Middle Georgia Community Food Bank (MGCFB) was founded as the Macon Area Food Bank in 1981 and incorporated in 1982. In 1986 the nonprofit organization's name was changed to Middle Georgia Community Food Bank. After joining Feeding America in 1993, the service area expanded to the current 24 counties. The mission of Middle Georgia Community Food Bank is to help our neighbors thrive by providing equitable access to nutritious food with community partners.

B) How long has the organization been providing programs and services to the community?

Since 1981 the organization has provided food assistance.

C) What are some of your past organizational accomplishments (last three years)?

- Completion of a strategic framework in May 2022 to guide the organization in 2023-2025
- Implementation of bin location tracking of food products in 2021 and upgrade to cloud-based inventory system in 2023
- Strengthening of financial procedures, resulting in improved audit results
- Board of Directors training and retooling
- Increased salary and benefits for employees, addition of 403b retirement plan with employer match
- Addition of office administrative building and renovation of former office space to provide dedicated conference room and volunteer space that is welcoming and accessible to all persons; project was funded by Georgia Department of Community Affairs and Macon Bibb County
- Expansion of partner agency network to over 200 agencies, including at least one food pantry in each county

II. Project Information:

A) Statement of Need

Specify the community need(s) you want to address and are seeking funds for.
Include demographics, geographic characteristics of the area or community to be served, community conditions and income level. Include relevant statistics.
It is estimated that 85,360 persons in our 24-county service area are food insecure. That is one in eight persons, and one in six children. Many of the communities we serve are quite rural and do not have large grocery stores, making it difficult for low-income individuals and families to access fresh produce, dairy, and other nutritious foods. Food insecurity is not equal among races in our area with 20% of Black and 14% of Hispanic neighbors being in need, compared to 9% for White neighbors.

B) Project Description

Describe your food distribution program.

1. What are the specific activities of the food program? Partner agencies are the backbone of the distribution network. MGCFB supplies food to agencies, based on their online orders of food

products chosen to match the needs of persons each agency serves. These agencies include food pantries, soup kitchens, shelters, backpack programs, and residential programs. In addition, MGCFB offers a Senior Brown Bag program, delivering food suitable for seniors to partner agencies that deliver to elderly clients and mobile pantry distributions in areas where the partner agency distribution does not meet the need.

2. How do you identify/qualify those in need? Persons seeking food assistance self-identify as qualified to receive food products through various government programs. USDA's TEFAP (The Emergency Food Assistance Program) includes income-level qualification at a household level. Families with children qualify for specific programs, administered through the state of Georgia, with income-based limits and other financial considerations.

3. How often is the food distribution offered (during COVID and now)? Food is distributed at individual agencies as often as resources allow. Each agency sets its own schedule and distributes at least once a month. Some agencies are open multiple days a week. During COVID, when many agencies were closed, MGCFB increased mobile distributions. With growth in the partner agency network, fewer mobile distributions are needed and the food bank is able to offer more deliveries to agencies and provide more food access in more places at more times.

4. How many people will be served by the food distribution program (children, youth, adults, seniors) that is being considered for the Gimbel Foundation request and the total program? MGCFB strives to serve all 85,360 food insecure persons in the 24-county service area but has no central database to track individuals who receive assistance at partner agencies. This grant request is to purchase food specifically for two programs – the Backpack program that serves 4,000 children with food delivered by agencies to schools for students to enjoy on the weekends and during school breaks and the Senior Brown Bag program through which food is delivered to 800 senior adults.

5. Please explain how you keep track of number of people served. Each partner agency keeps records of people who receive food assistance and reports statistics by government program to the food bank monthly.

C) Project Goal, Objective, Activities and Expected Outcome

1. **Note: Objective, Outcome and Evaluation must all be based on the SAME QUANTIFIABLE CRITERIA (for example, "number served, or acres improved"). This quantifiable criteria should refer to the grant amount you are requesting from the Gimbel Foundation only and not the total program.**

State ONE GOAL, ONE OBJECTIVE, ONE OUTCOME. USE NUMBERS AND DO NOT USE PERCENTAGES.

2. **State ONE project goal. The Goal should be an aspirational statement, a broad statement of purpose for the project.**
3. **State One Objective**. The Objective should be specific, measurable, verifiable, action-oriented, realistic, and time-specific statement intended to guide your organization's activities toward achieving the goal. **Specify the activities** you will undertake to meet the objective and number of participants for each activity.
4. **State One Outcome.** An outcome is the individual, organizational or community-level change that can reasonably occur during the grant period as a result of the proposed activities or services. What is the key anticipated outcome of the project and impact on participants? State in a quantifiable and verifiable term.
5. **Evaluation:** How will progress towards the objective (per above) be tracked and outcome measured?

   Provide specific information on how many individuals will be evaluated (should be the same number as in the objective and outcome), how you will collect relevant data and statistics that meet your objective and validate your expected outcome, in a quantifiable manner, as you describe your evaluation process.

BELOW IS AN EXAMPLE OF GOAL, OBJECTIVE, OUTCOME AND EVALUATION: Objective, Outcome and Evaluation should align and should be written in a linear format, using actual numbers, and data that are quantifiable and verifiable. Do not use percentages)

GOAL: Enhance and supplement the diet of food insecure families and children in Mariposa County with healthy, fresh food each month to improve their health and wellbeing.

OBJECTIVE: Distribute at least **500,000 meals of healthy, fresh food to 7,000 unduplicated residents in need**.

ACTIVITIES:
1) Purchase fresh produce and other food items not provided by existing local farm and USDA sources to support 7,000 unduplicated food distribution participants.
2) Continue to promote monthly food distribution program through community partners across the county.
3) Input monthly food distribution data into USDA database system.

OUTCOME: We expect to **provide 500,000 meals to 7,000 unduplicated food insecure county residents**, increasing their healthy food intake and habits.

EVALUATION: Using the USDA's tracking system we will generate reports on the number of food insecure children and families we have served. We will track our role in **providing 500,000 meals feeding 7,000 unduplicated food insecure individuals** and account for additional success or lower numbers of individuals served.

WRITE YOUR RESPONSES using the following format for your goal, objective, respective activities and expected outcome:
GOAL: Middle Georgia Community Food Bank will provide healthy food for food insecure children and senior adults through the Backpack and Senior Brown Bag programs within its 24-county service area.
OBJECTIVE: Distribute at least 186,000 meals of nutritious food to 4,000 children and 800 senior adults who face food insecurity in the 12-month period of July 2024 through June 2025.
ACTIVITIES:
1. Purchase nutritious food that is appealing and suitably packaged for children and senior adults, focusing on food items and packaging that is not commonly provided through USDA and other donations.
2. Operate warehouse to store and distribute purchased food products for the Backpack and Senior Brown Bag programs, including delivery of food to partner agencies for distribution.
3. Engage volunteers at food bank to pack food for distribution to senior adults.
4. Track movement of all food products by program and partner agency.

OUTCOME: Provide 186,000 meals to 4,000 children and 800 senior adults, alleviating hunger and improving nutrition.
EVALUATION: Using our cloud-based inventory system, we will track the volume of food distributed by county and partner agency with an expectation that both the Backpack and Senior Brown Bag programs will be expanded beyond the number being served at the time of the grant application. Any change from the commitment of 186,000 meals to 4,000 children and 800 senior adults will be accounted for in the tracking and evaluation.

D) Timeline

Provide a timeline for implementing the project. <u>The start date and end date should be the same dates on the cover page. Start date should be 3 months AFTER the submission deadline.</u>
The project start date is: July 1, 2024
The project end date is: June 30, 2025
Include timeframes for specific activities, as appropriate.

E) Target Population

1. Who will this grant serve? Food insecure children and senior adults in 24 counties served by Middle Georgia Community Food Bank
2. How many people will be impacted? Provide a breakdown: Number of Children, Youth, Adults, Seniors. 4,000 children and 800 senior adults

F) Community Partners

1. How does this program relate to other existing projects in the community? Children served by the Backpack program receive free and reduced breakfast and lunch through school nutrition programs. Senior adults may also receive SNAP benefits that provide funding for grocery purchase.
2. Who are your key community partners? Provide a brief description of each key partner and their role(s) in this program. Partner agencies are essential for the Backpack program, ordering, storing, packing, and delivering food items to schools for distribution to students prior to weekends and school breaks. School officials agree to partner with the agency and administer the selection process for students who receive food assistance, facilitate delivery of food to individual students, and provide valuable feedback on the effectiveness of the program. Other partner agencies receive food for the Senior Brown Bag program, deliver the bags to seniors who often are lacking transportation, and collect necessary documentation on income limits from persons receiving assistance.
3. How are you utilizing volunteers? Volunteers at the MGCFB warehouse will pack Senior Brown Bags for distribution. Volunteers are crucial to Backpack agencies, helping to pick up orders from the food bank, package bags for distribution, and delivering to schools.

G) Use of Grant Funds

How will you use the grant funds? This answer should align with the specific activities previously outlined in C) <u>Project Goal, Objectives, Activities and Expected Outcomes</u>
Funds will be used to purchase food items that are nutritious, appealing, and suitably packaged for use by children and senior adults.

III. Project Future

A) Sustainability

Explain how you will support this project after the grant performance period. Include plans for fundraising or increasing financial support designated for the project.
The Backpack program has been in existence for years and the Senior Brown Bag program was reinstituted in 2022. Both programs take advantage of government programs such as USDA and other programs designed to help farmers and food banks. The Backpack program also benefits from food purchased with funds from the State of Georgia for distribution to families with children. Direct mail fundraising appeals each year reference the needs of children and seniors and initiate unrestricted donations. Specific grant requests target food purchases for these two programs.

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IV. Governance, Executive Leadership and Key Personnel/Staff Qualifications

A) Governance

1. Describe your board of directors and the role it plays in the organization. An independent Board of Directors is responsible for governance of Middle Georgia Community Food Bank. Board members are elected for a three-year term and may be reelected for a subsequent consecutive term. Currently, there are 12 members of the Board of Directors.
2. What committees exist within your board of directors? Executive Committee, Governance Committee, Finance and Audit Committee, and Fund Development Committee
3. How does the board of directors make decisions? Many decisions are first discussed within the appropriate committee. The full Board meets bi-monthly and considers actions recommended by committees and staff. There is thorough discussion and most decisions are unanimous.

B) Management

1. Describe the qualifications of key personnel/staff responsible for the project.

- President and CEO holds a bachelor's degree and two master's degrees, an MBA and a Master of Arts in philanthropy and development. She has 34 years of operations experience in telecommunications, followed by seven years of nonprofit leadership.
- Chief Operating Officer has 12 years of experience in various roles at Middle Georgia Community Food Bank. She is responsible for food procurement, storage, and distribution, as well as the agency relations coordination.
- Food Procurement Manager has 31 years of experience in various roles at MBCFB.
- Warehouse Manager has years of experience in warehouse operations and logistics and has been in his role at MGCFB for three years.
- Three Agency Coordinators have varying experience at MGCFB and in business.

2. **What is the CEO/President/Executive Director Salary?** $105,000 per year

V. Project Budget and Narrative (Do not delete these instructions on your completed form).
Please provide a detailed line-item budget for your project by completing the budget form below. **The maximum requested amount is per the invitation to apply**. Delineate your line items requests per example below:

- 90% of total request for the purchase of food items only. (Ex. Total request of $1,000,000; 90% is $900,000 for food)
- 10% of total request for **transportation OR for coordination** (Ex. Total request of $1,000,000; 10% is $100,000 for transportation or coordination)
- No Canned tuna line item; it will not be funded.

Food items must be specific and delineated (i.e. canned vegetables, soup, pasta, dried beans, rice, etc.). For each food item, indicate the cost per unit (pound, carton, case, etc.) and the quantity. See attached example.

Line Item Request	Line Item Explanation	Support From Your Agency	Support From Other Funders	Requested Amount From Gimbel	Line Item Total of Project
Shelf stable milk	27 8-oz/case, $16/case, 3,000 cases			$48,000	$48,000
Peach cups	96 4-oz/case, $38/case, 1,300 cases			$49,400	$49,400
Unsweet trail mix	72 2-oz/case, $36/case, 1,400 cases			$50,400	$50,400
Spaghetti rings EZO	24 7.5-oz/case, $19/case, 2,800 cases			$53,200	$53,200
Shelf stable chicken	96 2.6oz/case, $8/case, 6,125 cases			$49,000	$49,000
TOTALS:				$250,000	$250,000

Provide additional narrative for food line items (as needed) AND the line item Transportation OR Coordination.

Cost estimates are based on recent purchases. Exact items and costs may vary at the time of purchase.

VI. Sources of Funding: Please list your current sources of funding and amounts.

Secured/Awarded

Name of Funder: Foundation, Corporation, Government, Individual donors, In-Kind, Other (specify)	Amount
Zeist Foundation	$50,000
Robins Financial Credit Union	$10,000
Publix Super Markets Charities	$130,042
CVS	$15,074
Feeding Georgia	$30,000
Feeding America	$103,350
State of Georgia	$1,000,000
R4 Capital	$10,000

Pending

Name of Funder: Foundation, Corporation, Government, Individual donors, Other (specify)	Amount	Decision Date
Macon Bibb County	$24,000	7/1/2024
Community Foundation of Central Georgia	$20,000	4/1/2024
Walmart/Sam’s	$20,000	6/1/2024
Feeding America	$77,500	4/30/2024

Diversity of Funding Sources: A financially healthy organization should have a diverse mix of funding sources. Complete those categories that apply to your organization using figures from your most recent fiscal year.

Funding Source	Amount	% of Total Revenue	Funding Source	Amount	% of Total Revenue
Contributions	$1,040,783	6%	Program Fees	$693,098	4%
Fundraising/Special Events	$1,056	0%	Donated Food	$14,238,393	76%
Corp/Foundation Grants	$1,009,898	5%	Interest	$2,046	0%
Government Grants	$1,734,594	9%	Sale of Asset	$7,763	0%

Notes: All financial data presented are from FY 2022 for consistency. The audit report for FY 2023 is complete but Form 990 has not been prepared at the time of this grant application.

S.L. Gimbel Foundation APPLICATION

VII. Financial Analysis

Agency Name: Middle Georgia Community Food Bank
Most Current Fiscal Year (Dates): From 1/1/2022 **To:** 12/31/2022

This section presents an overview of an applicant organization's financial health and will be reviewed along with the grant proposal. Provide all the information requested on your **entire organization.** Include any notes that may explain any extraordinary circumstances. Information should be taken from your most recent 990 and audit. **Double check your figures**!

Form 990, Part IX: Statement of Functional Expenses
(This should be your recently filed Form 990 and should not be more than 2 years old)

1) Transfer the totals for each of the columns, Line 25- Total functional expenses (page 10)

(A) Total Expenses	(B) Program service expenses	(C) Management & general expenses	(D) Fundraising expenses
$18,671,121	$18,017,078	$403,516	$250,527

2) Calculate the percentages of Columns B, C, and D, over A (per totals above)

- Program services (B) – A general rule is that at least 75% of total expenses should be used to support programs
- Management & general administration (C) – A general rule is that no more than 15% of total expenses should be used for management & general expenses
- Fundraising (D) – A general rule is that no more than 10% of total expenses should be used for fundraising

(A) Total Expenses	(B) Program service expenses	(C) Management & general expenses	(D) Fundraising expenses
	Columns B / A x 100	Columns C / A x 100	Columns D / A x 100
Must equal 100%	97%	2%	1%

3) Calculate the difference between your CURRENT year budget for management & general expenses and your previous management & general expenses per your 990 (Column C)

Percentage of Organization's Current Total Budget used for Administration	Column C, Management & general expenses per 990 above	**Differential**
2%	2%	0%

If the differential is above (+) or below (-) **10%**, provide an explanation:

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Quick Ratio: Measures the level of liquidity and measures only current assets that can be quickly turned to cash. A generally standard Quick Ratio equals 1 or more.

Cash	**+ Accounts Receivables**	**/Current Liabilities**	**= Quick Ratio**
$3,465,926	$359,484	$132,227	28.93

as of 12/31/2022

Excess or Deficit for the Year:

Excess or (Deficit) **Most recent fiscal year end**	**Excess or (Deficit)** **Prior fiscal year end**
$56,508	$470,693

Notes:

VIII. EMAIL TWO PDF files to Gimbel@iegives.org

A. One PDF file of the following, #1 to #5 **B. Second PDF file of the following, #6 & #7**

#1	Completed Grant Application Form (cover sheet, narrative), budget page and budget narrative (see sample) and sources of funding, financial analysis page	#6	A copy of your most recent year-end financial statements (audited)
#2	Your current operating budget and the previous year's actual expenses (see sample Budget Comparison)	#7	A copy of your most recent 990. **Please make sure that the Form 990 you submit is no more than two (2) years old.**
#3	Part IX **only** of the 990 form, Statement of Functional Expenses (one page). **Please make sure that the Form 990 you submit is no more than two (2) years old.**		
#4	For past grantees, a copy of your most recent final report.		
#5	A copy of your current 501(c)(3) letter from the IRS		

SAMPLE Budget Comparison

	Actuals Most Recently Completed Year	Budget Projections Current Year	Variance
Income	**20____**	**20____**	
Individual Contributions	-	-	-
Corporate Contributions	-	-	-
Foundation Grants	-	-	-
Government Contributions	-	-	-
Other Earned Income	-	-	-
Other Unearned Income	-	-	-
Interest & Dividend Income	-	-	-
Total Income	**-**	**-**	**-**
Expenditures			
Personnel			
Salary CEO – Required	-	-	-
Staff Salary (total)	-	-	-
Payroll Taxes	-	-	-
Insurance - Workers' Comp	-	-	-
Insurance - Health	-	-	-
Payroll Services	-	-	-
Retirement	-	-	-
Total Personnel	**-**	**-**	**-**
General Program/Administrative			
Bank/Investment Fee	-	-	-
Publications	-	-	-
Conferences & Meetings	-	-	-
Mileage	-	-	-
Audit & Accounting	-	-	-
Program Consultants	-	-	-
Insurance Expense	-	-	-
Telephone Expense - Land Lines	-	-	-
DSL & Internet	-	-	-
Website	-	-	-
Office Supplies	-	-	-
Postage & Delivery	-	-	-
Printing & Copying	-	-	-
Miscellaneous	-	-	-
Total General Program/Administrative	**-**	**-**	**-**
Total Expenditures	**-**	**-**	**-**
Revenue Less Expense	**-**	**-**	**-**

S.L. Gimbel Foundation Fund
Food Grant Application

III. Project Budget SAMPLE

Project Budget and Narrative (Do not delete these instructions on your completed form).

Please provide a detailed line-item budget for your project by completing the budget form below. **The maximum requested amount is $1,000,000 or 25% of your operating budget, whichever is less.** Delineate your line items requests per examples below:

- 90% of total request for the purchase of food items only. (Ex. Total request of $1,000,000; 90% is $900,000 for food)
- 10% of total request for transportation **OR for coordination** (Ex. Total request of $1,000,000; 10% is $100,000 for transportation
- Canned tuna will not be funded.

Food items must be delineated (i.e. canned vegetables, soup, pasta, dried beans, rice, etc.).

For each food item, indicate the cost per unit (pound, carton, case, etc.) and the quantity. See attached example.

Line Item Request	Line Item Explanation	Support From Your Agency	Support From Other Funders	Requested Amount From Gimbel	Line Item Total of Project
Eggs	15 dz/case, **$12/case**, 4,000 cases			$48,000	$48,000
Fresh Milk	½ gallon 1%, **$2/unit**, 196,000 units delivered			$392,000	$392,000
Cooking Oil	12 32 oz case, **$23/case**, 4,000 cases			$92,000	$92,000
Frozen Chicken Breash	75 ind. wrapped breasts/case, **$115/case**, 3,200 cases			$368,000	$368,000
Coordination	10% of $1,000,000 total request			$100,000	$100,000
TOTALS:				$1,000,000	$1,000,000

Middle Georgia Community Food Bank

	2022 Actuals	2023 Actuals	2024 Budget	Variance 2024 Budget vs 2023 Actuals
Income				
4100 Agency Income				
4110 Agency Membership Fees	2,145	1,820	2,000	180
4120 Program Service Fees	689,653	843,669	975,000	131,331
4130 Supplies Income		363	0	-363
4140 Delivery Fee	1,300	950	1,500	550
Total 4100 Agency Income	**693,098**	**846,802**	**978,500**	**131,698**
4200 Donated Food Value				
4210 Donated Food USDA	7,467,011	7,724,934	10,000,000	2,275,066
4220 Donated Food Other Than USDA	6,771,381	8,808,881	9,000,000	191,119
Total 4200 Donated Food Value	**14,238,393**	**16,533,816**	**19,000,000**	**2,466,184**
4300 Government				
4310 TEFAP Reimbursement	564,834	355,546	673,000	317,454
4320 GNAP Reimbursement	765,749	423,908	670,000	246,092
4330 SNAP Reimbursement	35,165	36,114	40,000	3,886
4335 Other Government Reimbursement	353,445	218,923	145,000	-73,923
4340 Macon Bibb	15,400	15,400	15,400	0
Total 4300 Government	**1,734,594**	**1,049,891**	**1,543,400**	**493,509**
4400 Contributions Restricted				
4410 Grants Corporate Restricted	573,823	211,996	300,000	88,004
4420 Grants Foundation Restricted	183,000	56,500	100,000	43,500
4430 Feeding America Restricted	191,209	103,350	150,000	46,650
4460 Other Restricted	4,700	3,539,449		-3,539,449
Total 4400 Contributions Restricted	**952,731**	**3,911,295**	**550,000**	**-3,361,295**
4500 Contributions Unrestricted				
4510 Grants Corporations Unrestricted	165,076	170,215	200,000	29,785
4520 Grants Foundations Unrestricted	88,000	26,500	100,000	73,500
4530 Feeding America Unrestricted	15,006		25,000	25,000
4540 Central GA United Way	21,197	-22,589	0	22,589
4550 Contributions Whitemail	297,519	319,160	375,000	55,840
4560 Online Donations	155,993	209,261	250,000	40,739
4570 Direct Mail Income	355,158	262,874	277,000	14,126
4580 Special Events	1,056	3,355	25,000	21,645
Total 4500 Contributions Unrestricted	**1,099,006**	**968,776**	**1,252,000**	**283,224**
Total Income	**18,717,822**	**23,310,580**	**23,323,900**	**13,320**
Gross Profit	**18,717,822**	**23,310,580**	**23,323,900**	**13,320**
Expenses				
6100 Value of Food Distributed				

	2022 Actuals	2023 Actuals	2024 Budget	Variance 2024 Budget vs 2023 Actuals
6110 Donated USDA Food Distributed	7,270,653	6,706,795	10,000,000	3,293,205
6120 Donated Other Than USDA Food Distributed	6,770,477	8,502,561	9,000,000	497,439
6130 Purchased SNAP Food Distributed	1,176,105	511,032	670,000	158,968
6140 Purchased Non-SNAP Food Distributed	1,055,474	1,607,846	300,000	-1,307,846
Total 6100 Value of Food Distributed	**16,272,710**	**17,328,234**	**19,970,000**	**2,641,766**
6150 Value of Food Adjusted				
6151 Donated USDA Food Adjusted	31,655	11,438	0	-11,438
6152 Donated Other Than USDA Food Adjusted	40,693	72,092	0	-72,092
6153 Purchased SNAP Food Adjusted	47,538	196	0	-196
6154 Purchased Non-SNAP Food Adjusted	16,468	13,020	0	-13,020
Total 6150 Value of Food Adjusted	**136,354**	**96,746**	**0**	**-96,746**
6200 Agency Expense				
6210 Regrant to Agencies	35,355	61,668	200,000	138,332
6220 Agency Support & Training		682	7,000	6,318
6230 Neighbor Support		4,220	2,500	-1,720
Total 6200 Agency Expense	**35,355**	**66,569**	**209,500**	**142,931**
6400 Labor & Related				
6410 Salaries & Wages	850,878	972,050	1,370,000	397,950
6420 Overtime	2,305	2,806	3,500	694
6430 Payroll Taxes	72,579	77,496	110,000	32,504
6440 Employee Benefits	174,881	187,690	250,000	62,310
6450 Retirement Plan	13,793	18,249	28,000	9,751
6460 Temporary Labor	65,415	76,910	80,000	3,090
Total 6400 Labor & Related	**1,179,852**	**1,335,201**	**1,841,500**	**506,299**
6500 Staff Support				
6510 Staff Training	890	1,557	4,000	2,444
6520 Uniforms	9,417	8,391	400	-7,991
6530 Travel	9,386	6,099	37,000	30,901
6540 Mileage	2,883	2,711	5,000	2,289
6550 Meals & Beverages	2,007	3,097	4,000	903
6560 Recruitment & Onboarding	1,128	4,133	35,000	30,867
6570 Safety	6,933	7,278	8,000	722
6580 Staff Appreciation	509	247	1,000	753
6590 Other Staff Support	1,593	10,387	13,000	2,613
Total 6500 Staff Support	**34,746**	**43,900**	**107,400**	**63,500**
6600 Occupancy				
6610 Building Repair & Maintenance	26,987	56,313	30,000	-26,313
6620 Utilities	80,623	96,232	110,000	13,768
6630 Pest Control	11,619	12,631	15,000	2,369
6640 Janitorial	7,143	9,559	11,000	1,441
6650 Waste Disposal	25,991	22,701	25,000	2,299
6660 Lawn Services	4,944	4,944	5,500	556

	2022 Actuals	2023 Actuals	2024 Budget	Variance 2024 Budget vs 2023 Actuals
6670 Other Building Services	19,772	24,971	9,000	-15,971
Total 6600 Occupancy	**177,079**	**227,350**	**205,500**	**-21,850**
6700 Equipment & Supplies				
6710 Equipment	23,880	30,302	32,000	1,698
6720 Supplies - Warehouse	58,245	29,074	45,000	15,926
6730 Supplies - Office	5,129	6,558	8,000	1,442
6740 Printing and Postage	15,926	11,966	15,000	3,034
6750 Equipment Lease	2,438	816	3,000	2,184
Total 6700 Equipment & Supplies	**105,617**	**78,717**	**103,000**	**24,283**
6800 Transportation				
6810 Vehicle Repair & Maintenance	21,412	56,761	35,000	-21,761
6820 Fuel	36,908	29,744	40,000	10,256
6830 Vehicle Rental			0	0
6840 Vehicle GPS	7,358	4,973	5,000	27
6850 Vehicle Tags & Taxes	1,838	4,976	2,000	-2,976
6860 Freight	46,918	7,384	15,000	7,617
6870 Other Vehicle	299	601	1,000	399
Total 6800 Transportation	**114,734**	**104,440**	**98,000**	**-6,440**
6900 Marketing & Fundraising				
6910 Advertising & Promotional	2,157	4,753	15,000	10,247
6920 Direct Mail Expense	104,566	94,176	100,000	5,824
6930 Donation Expense	10,565	11,446	13,000	1,554
6940 Special Events Expense			2,000	2,000
Total 6900 Marketing & Fundraising	**117,288**	**110,376**	**130,000**	**19,624**
7000 Insurance				
7010 Insurance - Management Liability	16,533	22,087	36,000	13,913
7020 Insurance - Commercial Property & Fleet	57,307	65,827	80,000	14,173
7030 Insurance - Worker's Comp	20,172	19,943	25,000	5,057
Total 7000 Insurance	**94,013**	**107,857**	**141,000**	**33,143**
7100 Financial				
7110 Bank Charges & Credit Card Fees	321	1,237	4,800	3,563
7120 Interest Expense			0	0
7130 Bad Debt & Returned Checks			0	0
7140 Fees, Dues, & Subscriptions	3,874	2,732	4,000	1,268
7141 Membership Fees to Affiliates	35,216	31,191	35,000	3,809
7150 Penalties & Late Fees	192		0	0
7160 Loan Costs - LOC			0	0
7170 Licenses	100		100	100
Total 7100 Financial	**39,703**	**35,160**	**43,900**	**8,740**
7200 Professional Services				
7210 Accounting & Auditing	45,511	27,064	24,000	-3,064
7220 Legal Services	1,990	-464	1,500	1,964

	2022 Actuals	2023 Actuals	2024 Budget	Variance 2024 Budget vs 2023 Actuals
7230 Fundraising Services	22,233		10,000	10,000
7240 Payroll Service Fees	10,573	11,103	12,000	897
7250 Board of Directors	1,614	1,995	1,600	-395
7260 Other Professional Services	16,484	13,000	78,000	65,000
Total 7200 Professional Services	**98,405**	**52,698**	**127,100**	**74,402**
7300 Technology				
7310 IT Support	23,460	46,894	36,000	-10,894
7320 Website	6,241	5,546	6,000	454
7330 Software & Licenses	14,384	37,072	20,000	-17,072
7340 Computer Equipment	883	5,127	18,000	12,873
7350 Other Technology			35,000	35,000
Total 7300 Technology	**44,968**	**94,638**	**97,000**	**7,488**
Total Expenses	**18,450,823**	**19,681,887**	**23,073,900**	**3,397,140**
Net Operating Income	**266,998**	**3,628,693**	**250,000**	**-3,383,819**
Other Income				
4910 Gain/Loss on Disposal of Asset	7,303	-7,106	0	7,106
4920 Insurance Refund			0	0
4930 Interest Income	2,046	60,790	120,000	59,210
4940 Other Miscellaneous Income	460	2,113	0	-2,113
Total Other Income	**9,809**	**55,797**	**120,000**	**57,098**
Other Expenses				
7900 Depreciation	217,298	272,097	370,000	97,903
7910 Amortization	3,000		0	0
9999 Ask My Accountant			0	0
Total Other Expenses	**220,298**	**272,097**	**370,000**	**97,903**
Net Other Income	**-210,489**	**-216,301**	**-250,000**	**-40,805**
Net Income	**56,509**	**3,412,392**	**0**	**-3,424,624**
CEO Salary (included above; first increase since hired in 2020)	85,000	85,000	105,000	20,000

$3.5 million restricted donation in 2023 from government sources to fund new building and renovation of existing building

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				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	918,599	661,545	165,386	91,668
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	188,674	141,479	35,370	11,825
10 Payroll taxes	72,579	52,453	13,113	7,013
11 Fees for services (nonemployees):				
a Management				
b Legal				
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.)	63,985		63,985	
12 Advertising and promotion	2,157			2,157
13 Office expenses				
14 Information technology	30,584		30,584	
15 Royalties				
16 Occupancy				
17 Travel	41,798	25,079	16,719	
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	35,216	35,216		
22 Depreciation, depletion, and amortization	217,292	206,427	10,865	
23 Insurance	94,013	79,486	14,027	500
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 PRODUCT COST	9,138,417	9,138,417		
b PRODUCT COST USDA	7,270,653	7,270,653		
c SUPPLIES	108,780	108,780		
d CONTRACT SVCS-DIRECT MAIL	104,071			104,071
e All other expenses	384,303	297,543	53,467	33,293
25 **Total functional expenses.** Add lines 1 through 24e	18,671,121	18,017,078	403,516	250,527
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)				

IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248367577
June 06, 2013 LTR 4168C E0
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00022027
BODC: TE

MIDDLE GEORGIA COMMUNITY FOOD BANK
INC
% RONALD R RALEIGH EXEC DIRECTOR
PO BOX 5024
MACON GA 31208-5024

012495

Employer Identification Number: 58-2484086
Person to Contact: Albert Zerhusen
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your May 28, 2013, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in September 1982.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.