



# ANNUAL REPORT

July 1, 2021 — June 30, 2022



Pictured on cover: Staff members Alexander and Carlos showcase a plethora of produce on the Center's new outdoor shelves for distribution.



## Board of Directors

As of June 30, 2022

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**Anthony Scibelli – PRESIDENT**

South Hadley, MA

**Ellen Frank – VICE PRESIDENT**

Florence, MA

**Michael Skillicorn – TREASURER**

Florence, MA

**Rich Webber – CLERK**

Southampton, MA

**Brian Adams**

Northampton, MA

**Angela Combest**

Florence, MA

**Lisa Downing**

Easthampton, MA

**Aurora Fields**

Northampton, MA

**Jessye Kass**

Northampton, MA

**Rick Katsanos**

Westhampton, MA

**Dane Kuttler**

Northampton, MA

**Diane Porcella**

Northampton, MA

**Josefina Rodriguez**

Northampton, MA

**Jo Ella Tarbutton-Springfield**

Northampton, MA

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## Staff

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**Diane Drohan**, Volunteer Manager and  
Hilltown Pantry Manager

**Liv Combest**, Program Coordinator

**Alexander Léger-Small**, Pantry Manager

**Sarah Pease**, Program Director

**Danielle Brown**, Development Director

**Chris Oakley**, Office Manager

**Heidi Nortonsmith**, Executive Director

**Carlos Rivera**, Distribution Manager

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## **Our Mission**

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The Northampton Survival Center is dedicated to improving the quality of life for low-income individuals and families throughout Hampshire County by providing nutritious food and other resources in an atmosphere of dignity and respect.

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## **History of the Northampton Survival Center**

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The Northampton Survival Center opened in November of 1979 in the Parish Hall of St. John's Episcopal Church on Elm Street. The initial funding for the Center came from a grant awarded through the Diocese's Venture in Missions Project. The hard work, vision and dedication required to organize a food pantry came from area members of the religious and social services communities.

From the minute it opened its doors, the Survival Center fulfilled a long-standing need: distributing food to people in emergency situations and to help people with low-incomes who require assistance in making ends meet on a short term basis. Clothing and household items were available in the earliest days.

The goals of the organizers were threefold: to build a broad-based community support for the Center; to provide an adequate and dependable supply of food (pantry shelves were then stocked solely with donated food); and to find a permanent home. All three of these goals would eventually be realized. Achieving those objectives, however, would take a number of years -- years marked by periods of financial uncertainty and shortages of food and workers that threatened the existence of the Center.

### **The Early Years**

The important role the volunteers would play in keeping the Survival Center open was clear from the very beginning. At first, the Center was run completely by volunteers. They worked in the pantry putting together food boxes with clients, gathered donated food, sorted clothing, and served on the board of directors. With growing numbers of people coming to the Center, the need for a paid part-time coordinator was quickly apparent. Two people were hired to share the job (joint salary \$100 per month).

Six months after opening in May of 1980, the Center had a new home -- the basement of the old Vernon Street School in Northampton. Although roomy, the cellar location with its long flight of stairs proved impractical. And serving some 75 families a week was difficult and frustrating. There was never enough food for everyone who came.



In October of 1982, the Mayor of Northampton, David Musante, persuaded a local landlord to donate a rent-free space in the old St. Regis building at 76 Pleasant Street. Once again, it was moving time for the Survival Center. While the move gave the Center more space -- and even an elevator for transporting food -- two things did not change: a shortage of money and the need for a dependable source of food. Compounding the growing difficulties was the lack of volunteers to keep the pantry operating.

By June of 1983, the Survival Center was in a crisis; it had lost its rent-free home on Pleasant Street -- a devastating and demoralizing blow for the barebones operation. The Board voted to close the Survival Center until more community support and dependable sources of food could be found.

### **The Growing Years**

Five months later, in November of 1983, the Survival Center was back in business down the street at 441 Pleasant Street. At first, a small band of volunteers kept the operation alive. Fortified by a \$2,000 grant from the Northampton City Council, the Center soon began taking steps toward becoming a more financially stable operation that was backed by wide community support. The Center achieved non-profit status, conducted its first fund-raising drive, and received its first Community Development Block Grant (federal money awarded by the City Council). Joining the Western Massachusetts Food Bank was a turning point in the Center's history. For the first time, the Survival Center had a dependable source of nutritious food. In 1985, the Northampton Survival Center became a member of the Hampshire Community United Way -- a ringing testimony to the progress the Center had made since its founding. During this period, the Center's first full-time program director was hired, and the carrot logo designed.

### **The Prospect Street Years**

It took more than six years, but finally in January of 1986, the Survival Center had a secure and permanent home at 265 Prospect Street, a building donated by the City of Northampton. With the hard work and help of the volunteers and local business, the space was turned into a welcoming and attractive facility. As the number of persons served continued to grow, additional financial sources were needed to meet rising costs. Grants from Hampshire County Human Services, F.E.M.A (Federal Emergency Management Act), and donations from the town of Easthampton were added to contributions from individuals in the 15 communities whose residents are served by the Center. The annual Benefit Boogie, first held in March of 1988, brought supporters together to raise money and have fun. More and more organizations from every segment of the community, including schools and religious groups, showed their support of the Center's work through donations and conducting food collections throughout the year.

## **The Northampton Survival Center enters the 21<sup>st</sup> Century**

By the early 2000s, the Center was running two pantries – one in Northampton and one in Goshen, and was distributing significantly more food to clients with every year thanks to the help of hundreds of volunteers. The operations had outgrown the building, and more space was clearly needed. In 2010 the Center expanded into the remaining adjacent garage bays of the building, and entered a generous 30-year lease with the City of Northampton. A Capital Campaign in 2010 raised \$1.2M to fund the complete renovation of the expanded space, with construction expertly overseen by D. A. Sullivan & Sons and completed in 2011.

## **COVID-19 Pandemic Era**

In March 2020 we initially moved our food distribution outside for several weeks, but as client numbers began soaring, our long and narrow building didn't allow for safe distancing indoors to meet the new demand, and many volunteers chose to stay home for safety. In early April 2020 we began partnering with Grow Food Northampton and Community Action Pioneer Valley to create a Community Food Distribution Project, which enabled us to meet the growing need under the safest possible conditions. Nearby Jackson Street School proved ideal in providing a temporary solution with a large cafeteria offering adequate indoor space for social distancing for staff and volunteers, along with a large circular driveway that enabled an orderly flow of traffic for clients.

After 18 weeks, in August 2020 we moved food distribution back to our Prospect Street location, with Grow Food Northampton continuing to deliver to over a dozen low-income, senior-, and disabled-housing sites around the city two days a week. This partnership, in place until November 2022, ensured that members of the community experiencing food insecurity had access to nutritious food throughout the pandemic.

In November 2022 we integrated delivery into our internal programming. We now offer food through four modes designed to promote individual safety, maximize food distribution, and meet a variety of client needs. As of the end of 2022, those four modes are:

1. On-site distribution to clients with a socially-distanced drive-through program at our pantries in Northampton and Goshen.
2. Housing site deliveries to low-income, senior, and disabled housing.
3. Individual housing deliveries to clients unable to get to the Center due to disability or lack of transportation.
4. Curbside pickup, which allows clients to choose their groceries from our online pantry and reserve appointments to get them at the Center (brought to their car by a volunteer).

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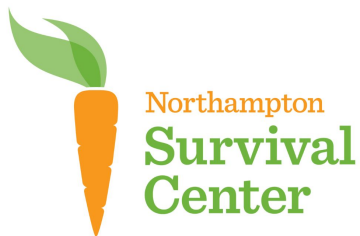
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**Executive Director's Report**  
Explanation of new format for FY22

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In light of our Annual Meeting continuing to take place online via the Zoom platform, we are using the slides from that meeting in the pages ahead, to present the highlights of the fiscal year.



# Annual Report FY22

Northampton Survival Center  
*July 1, 2021 - June 30, 2022*





# COVID-19 Protocols & Safety

- Continuing evolution of COVID safety policies
- Vaccination and boosting policy
- Masking policy
- PPE
- Input and decision-making systems
- Testing and quarantine protocols
- Benefits for COVID-related illness and vaccination



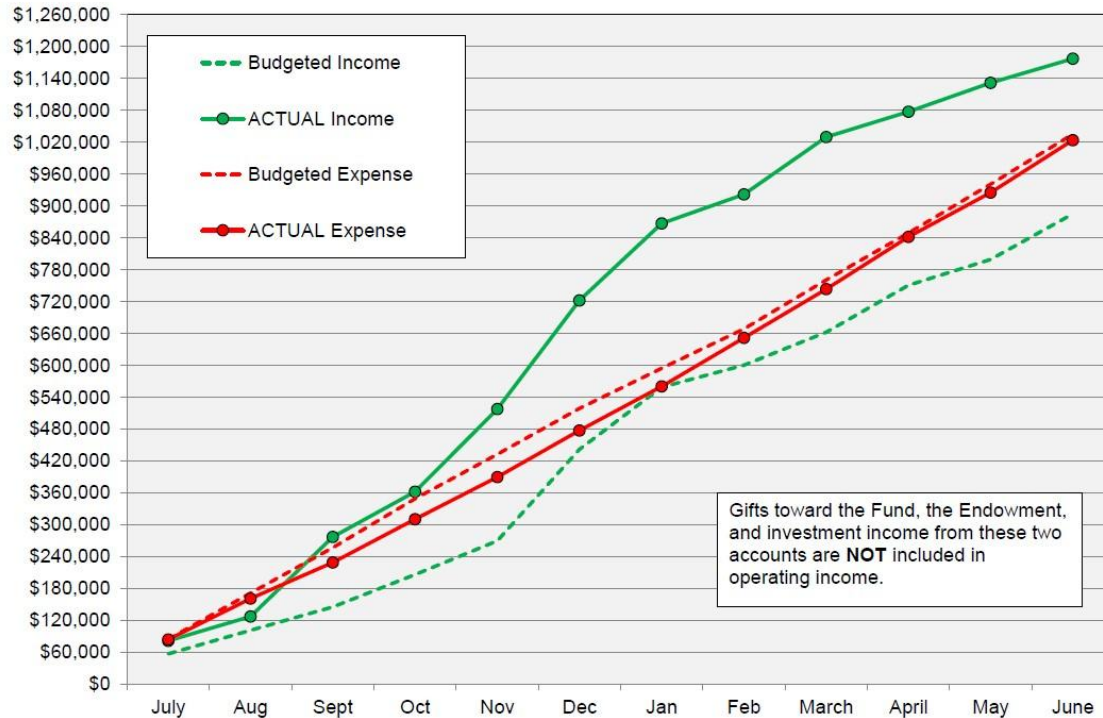
# Board and Committees

- SOAR strategic visioning among all board committees
- Reimagining Boards presentation with Vu Le
- Institute for Trustees workshop series for professional development
- Training video for Board on budget prep
- Compiled list of diversity, equity, and inclusion resources
- Merged the Development & Events Committee
- Began work on re-envisioning the Program Committee





Budgeted vs. actual operating income and expenses for FY22



# Fundraising and Finances

- Banking upgrades for safety (money market, Positive Pay, cybersecurity training)
- \$110k in CARES Act money
- Elevating of development efforts
- Cleaning up donor database
- Online fundraiser in lieu of annual Post Office Food Drive
- 252 organizational donors
- 439 Bread & Butter donors
- 336 online donations
- \$70,380 in online donations
- Ended year with surplus despite \$150,000 deficit budget



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The **Northampton Survival Center** is dedicated to improving the quality of life for low-income individuals and families throughout Hampshire County by providing nutritious food and other resources in an atmosphere of dignity and respect.

[Get Food](#)

[Donate](#)

[Volunteer](#)

[Learn More](#)

## Welcome! Let's Get Started...



[Get Food >](#)



[Donate >](#)



[Volunteer >](#)



[Learn More >](#)

# Publicity and Outreach

- New website launched late November
- Huge increase in online donations
- Focus on outreach in the hilltowns: HCHC, COA, mobile market, flyers



# Collaborations and Partnerships

- Helped Abundance Farm secure grant for community kitchen
- Main Street redesign
- Resilience Hub
- Tours with city candidates
- Assisting Northampton Public Schools during their food shortages
- Hampshire County Food Policy Council
- Northampton Chamber of Commerce
- Florence Bank Corporator
- Non-police de-escalation alternatives (YMCA, CDH, CBI, School Department)





# Staffing, Volunteers, and Infrastructure

- 153 volunteers
- 7,847 hours volunteer hours (327 days)
- Danielle Brown started in February as Development Director
- Miriam Desgazon started in April as part time Client Outreach Assistant
- Liv Combest started in June as Program Coordinator
- Launch of Better Impact, and orientation video
- Launch of PantrySoft (supports online pantry, client preferences, delivery schedules)
- Cybersecurity training for staff



# Program

- Basic Food Programs
- Extra Food Programs
- Other Non-Food Programs
- Outreach and Service Delivery
- Food Sourcing





# Basic Food Programs

- Continued with taxi deliveries through August
- Launch of Curbside, with hours expanding
- Four distribution modes: drive-through in Northampton and Goshen, Housing Site Deliveries with GFN, Individual Home Deliveries, Curbside
- Client choices implemented for all delivery clients
- Deliveries began to two senior housing locations in Huntington and Cummington
- Daily menu of fresh produce and “freebie” items available to clients while waiting
- Self-serve tiered risers provide a protected space for selecting freebie items outside





# Extra Food Programs

- Launched Pantry Fresh monthly recipe and meal kit, March 2022 (826 kits distributed in FY22; 62% of clients accepted them)
- Kids' Summer Food Program provided groceries to 227 children over 701 individual distributions
- 600 wraps and 600 burritos provided to clients through the 413 Take Out/Dine Out collaboration
- Recipes provided by Grow Food Northampton to delivery clients, with extra produce ingredients provided by the Center



# Other Non-Food Programs

- Distributed 3,600 rapid COVID tests in late December and early January
- Later another 3,600 test kits sourced through the Food Bank
- Donation of 5,520 boxes of feminine hygiene products
- Abundance Farm's fresh baked bread made, sliced, packaged, and labelled specifically for our clients
- Fresh herbs grown hydroponically at the Center, distributed to clients
- Sanitizing wipes, masks, and hand sanitizer made available to all clients
- 38 Season Passes to Look Park distributed to clients
- Vaccine clinic here
- Peat pots and seeds made available to clients from Abundance Farm
- Neighborhood Book Box here through Forbes Library

# Outreach and Service Delivery

- Presence at MANNA community meals on a weekly basis
- Staff training and program adjustments on trauma-informed care



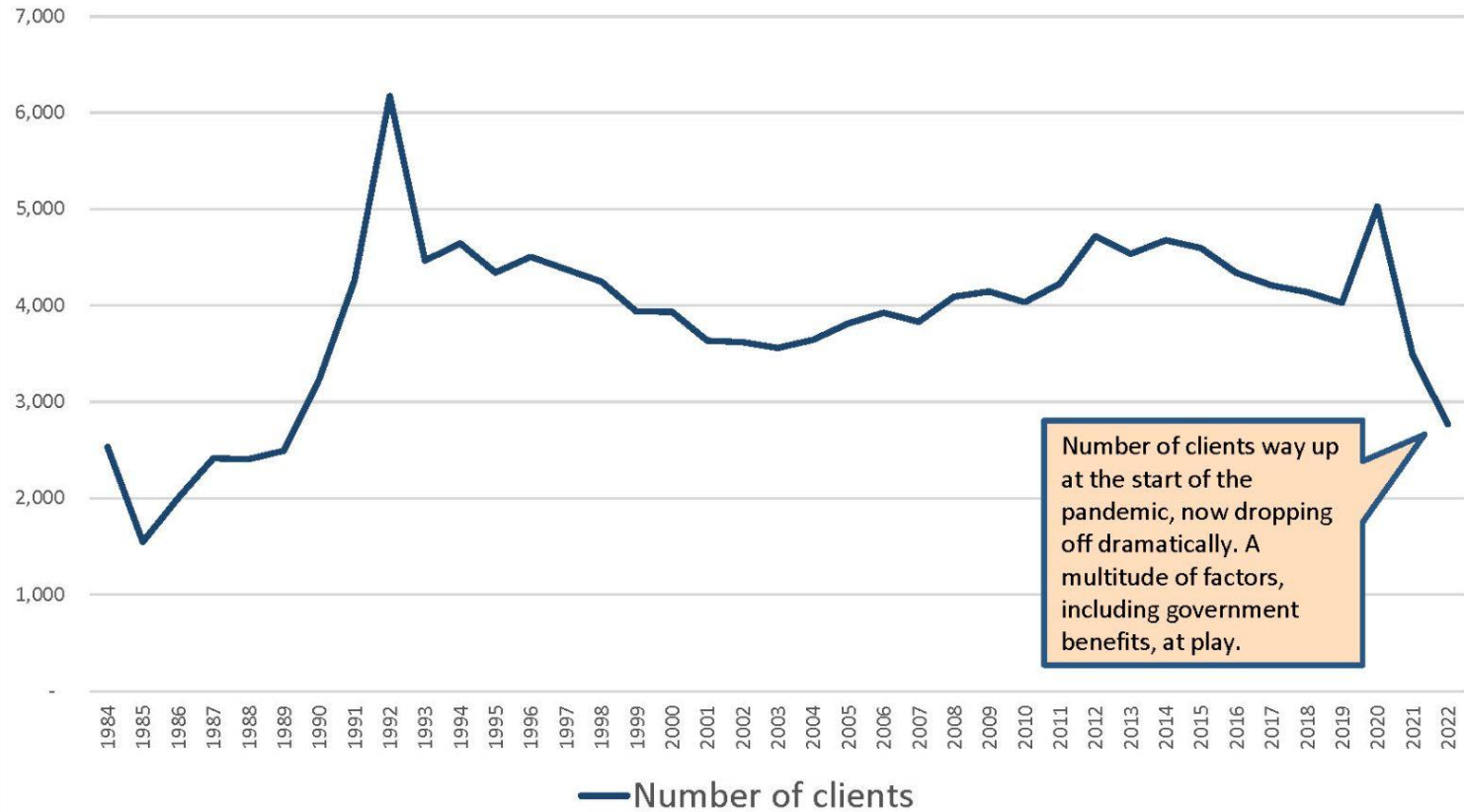




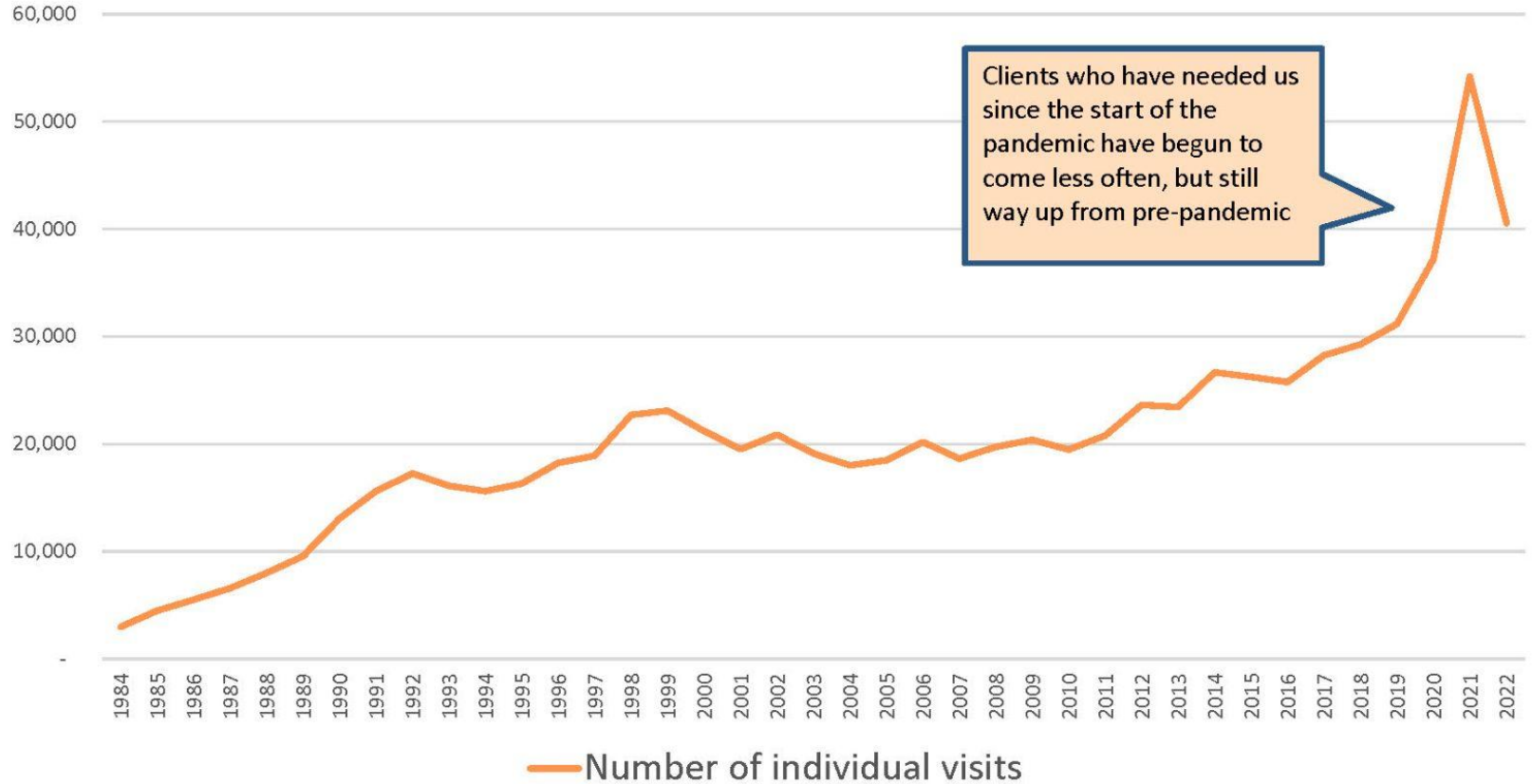
# Food Sourcing

- 26 pallets of food moved from Water Building into the Center
- Began taking community food donations again after a pandemic pause

Number of clients

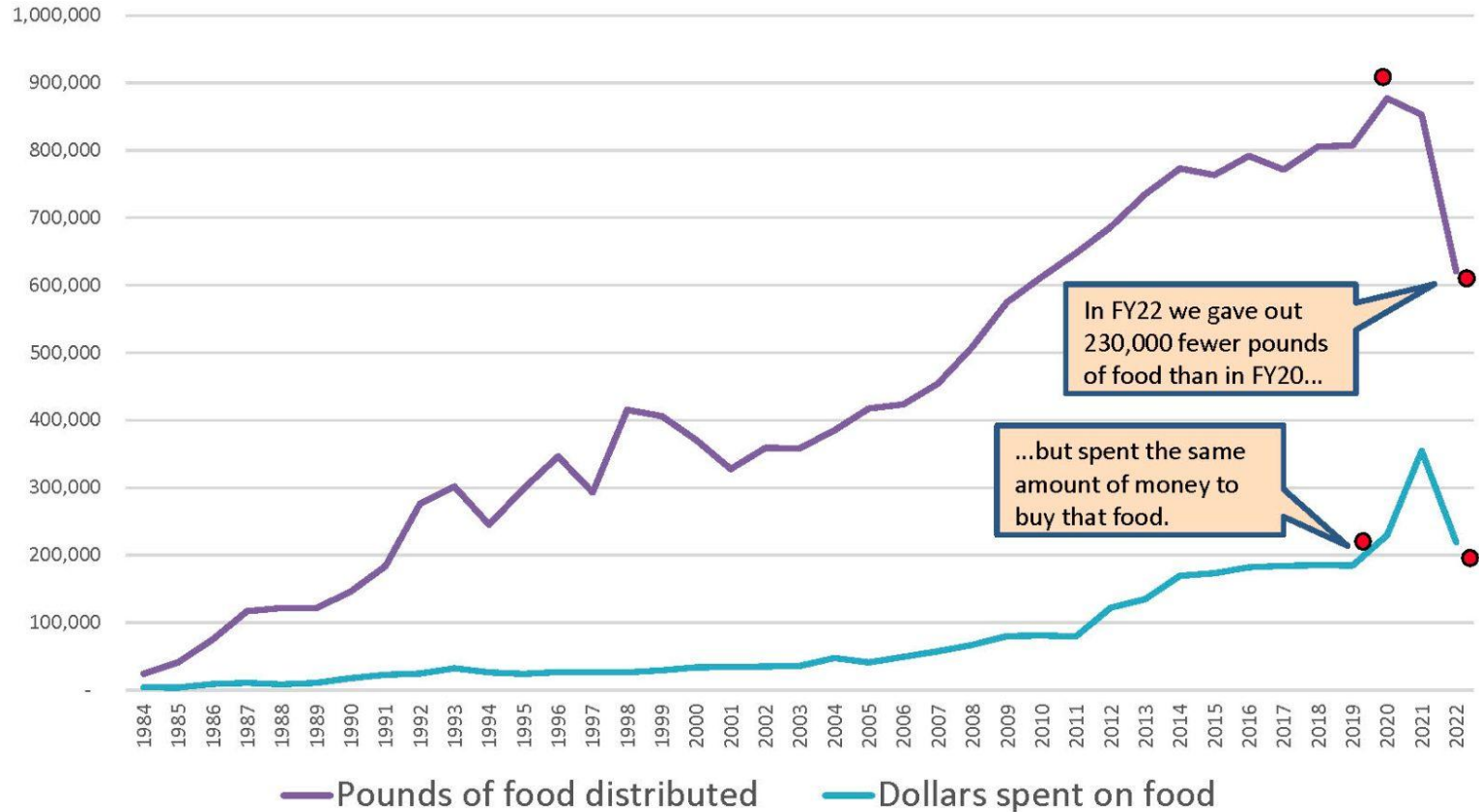


## Number of client visits





Amount of food distributed, and cost of food



## Timeline Trends and Markers

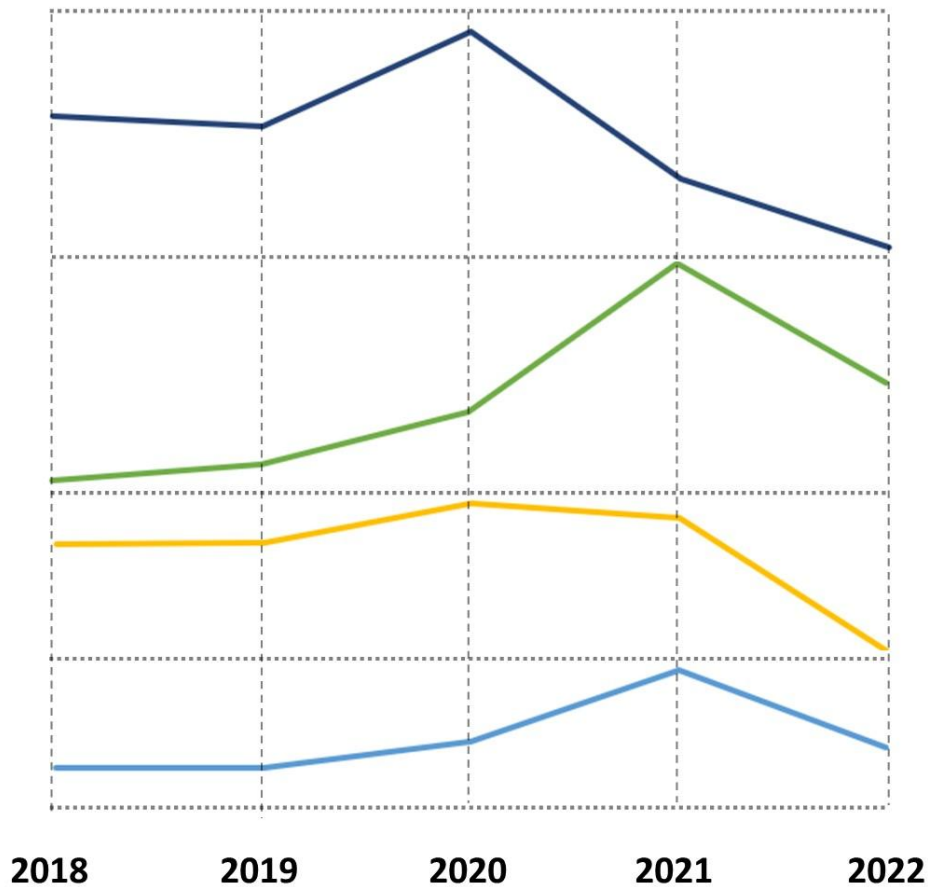
*Northampton Survival Center*

**Pounds  
Distributed**

**Number of  
Clients**

**Client Visits**

**Dollars Spent  
on Food**



## Timeline Trends and Markers

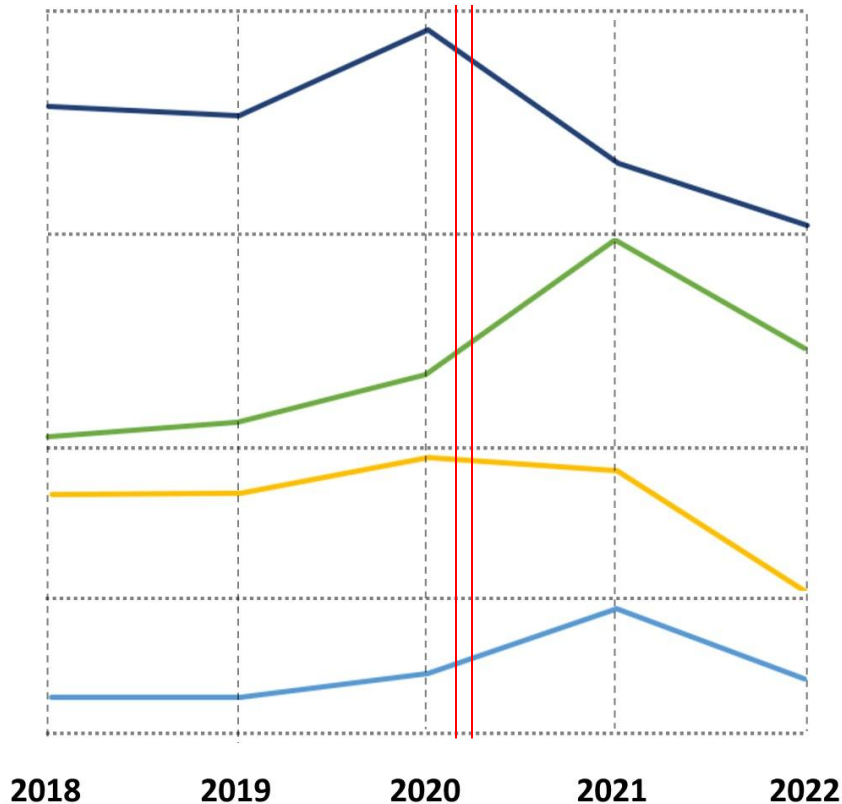
*Northampton Survival Center*

Pounds  
Distributed

Number of  
Clients

Client Visits

Dollars Spent  
on Food



**March 2020**

COVID-19 declared a national emergency

Coronavirus Preparedness and Response  
Supplemental Appropriations Act

Families First Coronavirus Response Act  
2020

Free school meals start

Coronavirus Aid, Relief and Economic  
Security (CARES) Act

**April 2020**

Pandemic food stamps start (P-EBT)

CFDP begins at JSS

A&B bags start

Economic Impact Payment #1

Paycheck Protection Program and Health  
Care Enhancements Act

## Timeline Trends and Markers

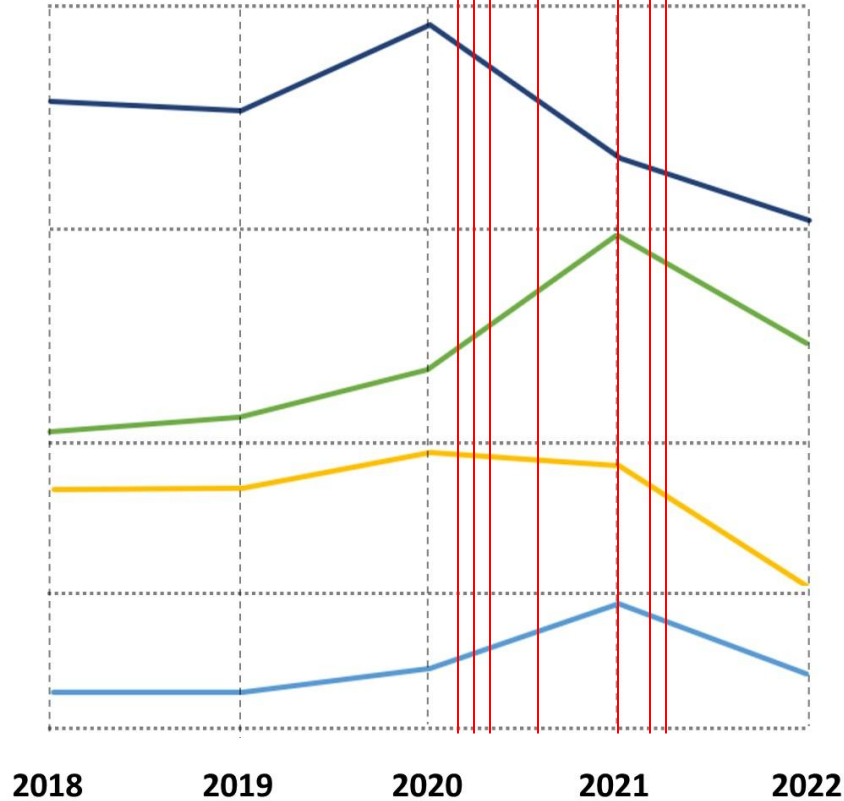
*Northampton Survival Center*

Pounds  
Distributed

Number of  
Clients

Client Visits

Dollars Spent  
on Food



**May 2020**

Lowest gas prices in three years (\$1.88)

**August 2020**

NSC moves back to 265 Prospect

**December 2020/January 2021**

Coronavirus Response and Relief  
Supplemental Appropriations Act

COVID related SNAP increase

Economic Impact Payment #2

**March 2021**

American Rescue Plan Act (ARPA)

A&B bags end

Economic Impact Payment #3

**April 2021**

Client preferences/choice reinstated for  
drive-through distribution

## Timeline Trends and Markers

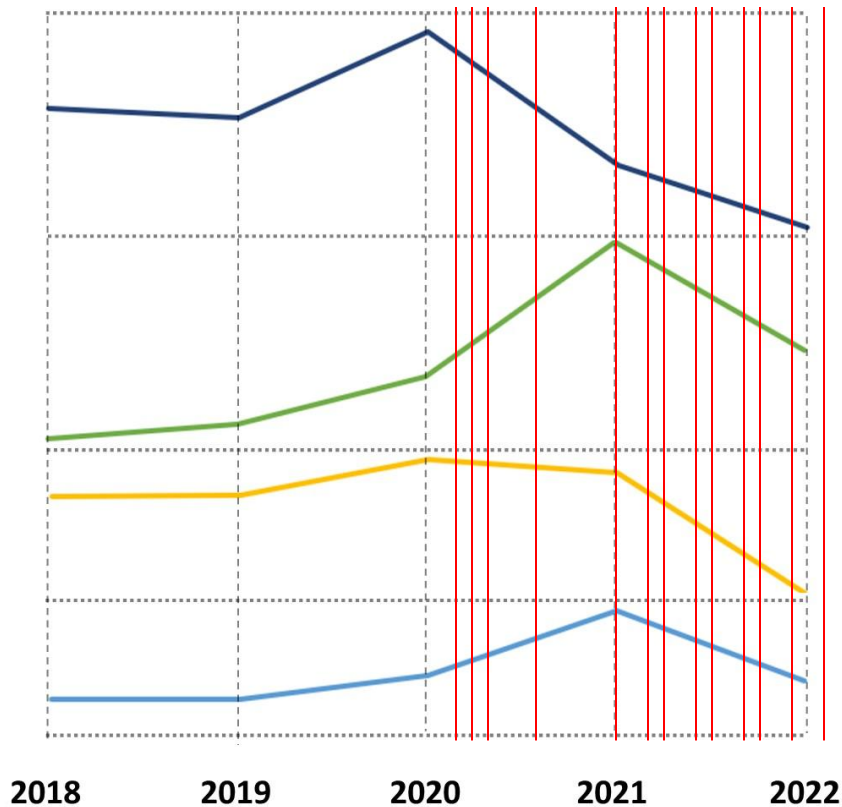
*Northampton Survival Center*

Pounds  
Distributed

Number of  
Clients

Client Visits

Dollars Spent  
on Food



**June 2021**

Vaccines become widely available

**July 2021**

COVID related SNAP extension

Child tax credits start

**September 2021**

COVID related SNAP ends

**October 2021**

General SNAP increase

**December 2021**

Child tax credits end

Delivery choice of produce

Curbside program starts

**June 2022**

Highest gas prices in three years (\$5.10)

# Summary of FY22

- Overall client numbers currently at their lowest point since the late 1980s
- Food distributions (visits + deliveries) down from height of pandemic, but still up 30% over pre-pandemic numbers
- Amount of food distributed is way down since start of the pandemic
- Soaring food prices means we still spent the same amount to source that food

## Since the start of the pandemic

- 5,739 unique clients served through both pantries
- Roughly 1,950,000 pounds of food distributed
- Through 125,418 food distributions

## Going forward

- We're well-positioned to help clients weather future disasters and downturns, in conjunction with government programs as they come and go



## Number of Clients Served in FY22

	NORTHAMPTON PANTRY			HILLTOWN PANTRY			TOTAL		
Towns	number of households	number of individuals	percent of individuals	number of households	number of individuals	percent of individuals	number of households	number of individuals	percent of individuals
Northampton	1,029	1,837	69%	2	2	1%	1,031	1,839	65%
Easthampton	134	368	14%	0	0	0%	134	368	13%
Chesterfield	5	6	<1%	10	35	22%	15	41	1%
Cummington	1	6	<1%	15	19	12%	16	25	1%
Goshen	1	1	<1%	19	29	18%	20	30	1%
Hadley	22	60	2%	0	0	0%	22	60	2%
Hatfield	19	41	2%	0	0	0%	19	41	1%
Huntington	19	59	2%	17	20	13%	36	79	3%
Middlefield	0	0	0%	0	0	0%	0	0	0%
Plainfield	3	11	<1%	4	8	5%	7	19	1%
South Hadley	14	45	2%	0	0	0%	14	45	2%
Southampton	17	50	2%	0	0	0%	17	50	2%
Westhampton	4	9	<1%	2	2	1%	6	11	<1%
Williamsburg	27	69	3%	9	17	11%	36	86	3%
Worthington	0	0	0%	13	23	14%	13	23	1%
Homeless	50	75	3%	1	2	1%	51	77	3%
<b>Subtotals</b>	<b>1,345</b>	<b>2,637</b>	<b>99%</b>	<b>92</b>	<b>157</b>	<b>98%</b>	<b>1,437</b>	<b>2,794</b>	<b>99%</b>
Unknown and Other communities	10	26	1%	2	3	2%	12	29	1%
<b>Grand Totals</b>	<b>1,355</b>	<b>2,663</b>	<b>100%</b>	<b>94</b>	<b>160</b>	<b>100%</b>	<b>1,449</b>	<b>2,823</b>	<b>100%</b>

## Number of Times Our Clients Visited Us in FY22

	NORTHAMPTON PANTRY			HILLTOWN PANTRY			TOTAL		
Towns	number of household visits	number of individual visits	percent of individual visits	number of household visits	number of individual visits	percent of individual visits	number of household visits	number of individual visits	percent of individual visits
Northampton	19,361	31,008	80%	3	3	<1%	19,364	31,011	76%
Easthampton	1,549	4,736	12%	0	0	<1%	1,549	4,736	12%
Chesterfield	6	7	<1%	210	783	38%	216	790	2%
Cumington	4	24	0%	75	79	4%	79	103	<1%
Goshen	14	14	<1%	174	231	11%	188	245	1%
Hadley	191	464	1%	0	0	0%	191	464	1%
Hatfield	236	430	1%	0	0	0%	236	430	1%
Huntington	92	272	1%	78	104	5%	170	376	1%
Middlefield	0	0	0%	0	0	0%	0	0	0%
Plainfield	32	168	<1%	59	118	6%	91	286	1%
South Hadley	94	264	<1%	0	0	0%	94	264	1%
Southampton	138	395	1%	0	0	0%	138	395	1%
Westhampton	10	34	<1%	15	15	1%	25	49	<1%
Williamsburg	225	465	1%	141	426	21%	366	891	2%
Worthington	0	0	0%	122	197	10%	122	197	0%
Homeless	211	261	1%	25	50	2%	236	311	1%
<b>Subtotals</b>	<b>22,163</b>	<b>38,542</b>	<b>100%</b>	<b>902</b>	<b>2,006</b>	<b>98%</b>	<b>23,065</b>	<b>40,548</b>	<b>100%</b>
Unknown and Other communities	20	39	0%	43	44	2%	63	83	0%
<b>Grand Totals</b>	<b>22,183</b>	<b>38,581</b>	<b>100%</b>	<b>945</b>	<b>2,050</b>	<b>100%</b>	<b>23,128</b>	<b>40,631</b>	<b>100%</b>

## Food Distributed in FY22 (in pounds)

	<b>Basic Package</b> (Monthly & Weekly Food Distribution)	<b>USDA Food</b>	<b>TOTAL DISTRIBUTED TO CLIENTS</b>
<b>Northampton Pantry</b>	499,360	71,736	571,096
<b>Hilltown Pantry</b>	35,788	13,700	49,488
<b>TOTALS</b>	535,148	85,436	620,584
<b>Percent</b>	86%	14%	100%

### POUNDS OF FOOD DISTRIBUTED IN OUR BASIC PACKAGE

*(food we have control over procuring)*

<b>year</b>	<b>total pounds</b>
2022	535,148
2021	693,404
2020	738,512
2019	691,516
2018	691,640
2017	657,706
2016	652,171
2015	609,195
2014	643,050
2013	574,682
2012	574,816
2011	502,416
2010	455,340
2009	422,275
2008	399,576
2007	344,955

### TOTAL POUNDS DISTRIBUTED TO CLIENTS

*(includes the volume of USDA food  
we don't control)*

<b>year</b>	<b>total pounds</b>
2022	620,584
2021	850,011
2020	877,194
2019	807,177
2018	805,274
2017	771,187
2016	791,476
2015	763,489
2014	772,921
2013	734,687
2012	686,436
2011	647,714
2010	612,060
2009	574,785
2008	508,952
2007	454,259

**Organizations that supported us with food, in-kind donations,  
services, or financial support in FY22**

25 Central	Cancer Connection
AAA Northeast	Capital Group
Abundance Farm at Congregation B'nai Israel	Centerchem Products
AccuFab Ironworks	Chevron
Air Products Foundation	Christ United Methodist Church
AmazonSmile	Circles for Jewish Living
American Endowment Foundation	City of Northampton
Amherst-Pelham Regional High School	CLICK Workspace
Arbella Insurance Group Charitable Foundation	Coca-Cola North America
Atlas Farm	Coffey & Heady Painting
Azure Green	Coldwell Banker Commercial-Goggins Associates
Barings	Commercial Scale & Balance Co., Inc.
Bay State Machine Company	Compassus Hospice
Beetle Press	Congregation B'nai Israel
Beit Ahavah	Cooley Dickinson Health Care
Berkshire Taconic Community Foundation	Cooper's Corner
Big Y Giving Tag Program	Core Solution Group
Black Sheep Deli	Country Nissan
Borawski Insurance Agency	Crimson & Clover Farm
Bright Funds	Curran and Keegan Financial
Bristol-Myers Squibb Foundation	CustomInk LLC
Brown Bag of Northampton	D.A. Sullivan and Sons
Brown Bag Program	Deals & Steals
Burger King	Dove Business Associates
Burke Chevrolet	Easthampton Rod and Gun Club
	Easthampton Savings Bank

**Organizations that supported us with food, in-kind donations,  
services, or financial support in FY22**

Edwards Church	Goshen Firefighters Association
Elm Street Adult Medicine	Grace United Church
Empower Retirement	Greenfield Public Schools
Fidelity Charitable Gift Fund	Greenfield Savings Bank
Fierst Bloomberg Ohm LLP	Greeno Sub Shop
First Churches	Hadley Printing Company
First Congregational Church of Hatfield	HAI Architecture
First Congregational Church of Worthington	Hampshire Dermatology & Skin Health Center
Five College Movers	Hampshire Probate & Family Court
Fleury Lumber Company	Hampshire Regional YMCA
Florence Bank	Hampshire Sheriff's Office Community Corrections
Florence Civic and Business Association	Hart Farm
Florence Community Band	Hartford Fire Insurance Company
Florence Congregational Church	Hartsbrook School
Florence Swimming Pools	Health New England
Forbes Library	Hearst
Ford of Northampton	Hilltown Community Development Corp.
Forget me not Florist	Hilltown Cooperative Charter School
Fresh Pond Trust	Hope & Feathers Framing
Give Lively Foundation, Inc	Icarus, Wheaton, & Finch
Givinga Foundation, Inc.	Idaliz, LLC
Global Health Solutions, LLC	J.P. Morgan Charitable Giving Fund
GoBerry	Jackson Street School
Google, Inc. (matching gifts program)	James Austin Co.
Goshen Congregational Church	Jewish Communal Fund
Goshen Council on Aging	Jo Landers Business Services

**Organizations that supported us with food, in-kind donations,  
services, or financial support in FY22**

JoiaBeauty	Netflix
Jones Group Realtors	New Hingham Regional Elementary School
Keiter Corporation	Northampton Bicycle
King & Cushman	Northampton Council on Aging & Senior Center
Kuhn Riddle Architects, Inc.	Northampton Country Club
Lander Grinspoon Academy	Northampton Elks 997
Lathrop Community of Easthampton	Northampton Friends Meeting
Law Offices of John P. DiBartolo, Jr.	Northampton High School
Lexis Nexis	Northampton Police Department
Liberty Mutual Insurance	Ocean State Job Lot
Lions Club of Northampton	October Company
Lisa Van Gordon d'Errico, Esq.	Ostberg & Associates
Local Tortilla	Ostrander Law Office
M.J. Moran	Our Lady of the Hills
MA Food Delivery	Our Lady of the Valley Parish
Marty's Local	Overlook Industries
Mass General Brigham	Packaging Corporation of America
MassMutual Financial Group	Paradise Copies
MasterCard	Paragus Strategic I.T.
Microsoft Matching Gifts Program	PayPal Charitable Giving Fund
Murduff's Goldsmiths & Engravers	People's United Community Foundation
Murphys Realtors	PeoplesBank
Mycoterra Farm	Peter Rayton Logging
National Association of Letter Carriers	Pete's Tire Barns
National Financial Services LLC	Planet Aid Inc.
NETA	Pledgeling Technologies

**Organizations that supported us with food, in-kind donations,  
services, or financial support in FY22**

R&R Window Contractors, Inc.	Smith Interconnect, Inc.
Rachel's Table	Smith Vocational & Agricultural High School
Raytheon Technologies	St. Peter's Lutheran Church
Red Bull	Stanley Black & Decker, Inc
Refresh Valley Dental	State Street Fruit Store
Renaissance Builders	Super Stop & Shop
Renew Window Cleaning	Susana Byers, Lic. Ac.
Riquezas Del Campo	Sylvester's Restaurant
River Valley Co-op	Tandem Bagel Co.
Robinson Real Estate	TCC Gives
Rockridge Retirement Community	TD Bank
Ross Brothers	Ten Thousand Villages
Rovi Homes	Textron Charitable Trust
S.A.C.K.	The Baker's Pin
Sageview Advisory Group	The Berkshire Design Group
Saint Elizabeth Ann Seton Parish	The Darcy Company
Schoen Books	The Kitchen Garden
Schwab Charitable Fund	The Meera & Ashok Vasudevan Foundation
Select Equity Group	The Memton Fund
Shelburne Falls Coffee Roasters	The Omidyar Group
Shire Village Camp	TIAA
Smith College Athletic Department	Town Fair Tire Foundation, Inc
Smith College Center for Early Childhood Education	Trulieve
Smith College PIRG	UFCW Union-Local 1459
Smith College Smiffenpoofs	Uniquely Greener MA, Inc.
	Unitarian Society of Northampton and Florence



**Organizations that supported us with food, in-kind donations,  
services, or financial support in FY22**

United Way of Central and Northeastern Connecticut

United Way of the Franklin and Hampshire Region

United Way of the Greater Lehigh Valley

Upland Meadows Farms

USA Waste & Recycling

Verizon

Village Hill

VMware Foundation

Webber & Grinnell Insurance

WEBS

West Cummington Congregational Church

Western Mass Pagan Pride

Westhampton Congregational U.C.C.

Whately Elementary School

Williamsburg Senior Center

Wireless Zone Foundation for Giving

Women's Fellowship of the First Cong. Church of Williamsburg

Wright Builders

Yoga Sanctuary

Your Choice Brands, LLC

25 Central

AAA Northeast

Abundance Farm at Congregation B'nai Israel

## Our wonderful volunteers in FY22

Jennifer Ablard	Valerie Donskaya	Jessye Kass
Suzie Abu-Jaber	Lisa Downing	Rick Katsanos
Jennifer Adams	Lisa Edson	Jess Kenney
Brian Adams	Peter Engel	George Kohout
Alisa Ainbinder	Susan Farrell	Victoria Kozera
Kristen Ames	Aurora Fields	Jonathan Kurtis
Marge Barnett	Michael Filas	Dane Kuttler
Jeanne Barron	Judy Fogg	Kerri LaBerge
Nancy Bartoletto	John Follet	EB Lehman
Karen Beyel	Nanci Forrestall	Liz Leibowitz
Dave Bickford	Ellen Frank	Mark Leibowitz
Barry Bouthilette	Jacquie Fraser	Martha Lellman
Sue Briggs	Tony Giardina	SJ Lupert
Nancy Chamberlin	Donna Ginga	Craig Machado
Claire Christopherson	Jacob A Greenburg	Mary Marquard
Angela Combest	Heidi Haas	Alyssa Mazza
Estee Cramer	Terri Hamill	Sherry McGuire
Jeremie Davis	Sue Hawes	Caitlin McKinnell
Dave Dersham	Chris Hayhurst	Jane McMurrich
Michael Diemand	Ed Heon	Tim McMurrich
Lisa Dietz	Lydia Hernandez	Len Melnick
Jim Dilts	Lynne Imre	Margaret Miller
Terry Dimauro	Ken Jodrie	Geve Mollins
Kathleen Doherty	Jeannie Jones	Janet Moulding

## Our wonderful volunteers in FY22

DeLea Mowatt	Josefina Rodriguez	Kessie Warlow-Harry
Kelly Moynihan	Anne Rogers	Molly Watkins
Christine Mulcahy	Michael Romanovitch	Mary Webber
Tom Murray	Anne Ross	Rich Webber
Jody Nishman	Xitlaly Ruiz	Helene Wegrzynek
Kerry Norminden	Marcia Sailor	Harriet Wilson
Beth Notar	Howie Sasson	Ann Zulawski
Dan O'Shea	Penny Schultz	
Chris Parrish	Linda Schwartz	
Rich Parrish	Anthony Scibelli	
Wendy Parrish	George Shaheen	
Catherine Pentoney	Jazz Singh	
Morey Phippen	Michael Skillicorn	
David Popkin	Dave Sondrini	
Diane Porcella	Julie Spencer-Robinson	
David Pruskin	Susan Sprung	
Ellen Putnam	Leslie Stein	
Barbara Quinn	Jo Ella Tarbutton-Springfield	
Tom Quinn	Betsy Tarr	
Evan Ray	Paul Thaler	
Rob Rechtschaffen	Patty Tosswill	
Dave Reckhow	Madin VonSchoeler-Ames	
Jim Reis	Will Wagler	
Kathleen Rhine	Susan Waltner	

As of the end of FY22 we had **127** volunteers making a difference in our community!

## Organizational Chart of the Northampton Survival Center

**BOARD OF DIRECTORS:** Establishes policy; provides legal and fiduciary oversight to the Center; hires and oversees Executive Director.

**EXECUTIVE DIRECTOR:** Maintains primary responsibility for all aspects of the Center, including legal, financial, and policy oversight and implementation; oversees all aspects of fundraising and public relations; responsible for hiring all staff, including managing the full staff team and providing primary supervision to the Program Director, Office Manager, Volunteer Manager, and Development Director; networks and coordinates activities with community partners and governmental agencies; acts as an advocate for the Center and its clients; coordinates with Board of Directors for effective oversight of programs and policies.

**PROGRAM DIRECTOR:** Oversees all aspects of programming, including food procurement, client intake and services, and program operations. Responsible for the day-to-day implementation of food distribution programs; provides primary supervision to the Hilltown Pantry Manager, Pantry Manager, and Program Coordinator; prepares monthly reports for other agencies and Board; works closely with the Program Committee of the Board of Directors; supervises program equipment upkeep and replacement.

**DEVELOPMENT DIRECTOR:** Coordinates mailings and solicitations for annual appeal, newsletters, special appeals, and business cultivation; staffs the Events and Development Committees; researches and applies for grants; assists with fundraising and donor/volunteer events; assists with all aspects of public outreach; greets visitors, answers phones; other administrative duties as needed.

**PANTRY MANAGER:** Responsible for assisting with the distribution of food to clients, including front-end grocery distribution to clients who are picking up food outdoors at the Center, and assisting with the coordination of food deliveries off site and the curbside program.

**OFFICE MANAGER:** Responsible for all administrative and clerical duties; greets visitors and answers telephone calls; supports operations and programs; handles all aspects of receiving, recording, and depositing donations; records and acknowledges donations; primarily responsible for website maintenance; manages building upkeep and maintenance, including office supplies.

**DISTRIBUTION MANAGER:** Holds primary responsibility for ordering food, manages food inventory and distribution in the warehouse and pantry; provides guidance to volunteers; performs regular client intake; manages workshops and nutrition information; organizes break room; provides Spanish translation as needed.

**VOLUNTEER MANAGER:** Responsible for coordinating volunteers for pantry and other duties, including recruitment, orientation, training, supervision, on-going communication, and discipline; assist Program Director with volunteer staffing and implementation of daily operations of the food distribution programs and the annual POFD; help coordinate volunteer appreciation efforts and events.

**PROGRAM COORDINATOR:** Serves as primary client intake specialist greeting, orienting and support clients; maintains toiletry program; assists with managing pantry data; assists with other projects as needed.

**HILLTOWN PANTRY MANAGER:** Directs weekly activities and operations of the Hilltown Pantry; coordinates and supervises pantry volunteers; oversees procurement and distribution of food and other items; networks with other agencies and the community on pantry's behalf.

**Northampton Survival Center**  
**Balance Sheet**  
As of June 30, 2022

	<u>Total</u>
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 FSB Checking -0427	193,757.48
1003 FSB Aldi Debit account 9935	3,082.82
1004 Petty Cash	342.93
1005 Paypal	2,049.79
1050 Savings Accounts	1,056,609.32
1050.8 Eagle Strategies LLC - Endowmen	334,148.62
1060 NYLife Securities FUND Calvert	540,585.82
Total Bank Accounts	<u>\$ 2,130,576.78</u>
Accounts Receivable	
1200 Accounts Receivable	70,405.18
Total Accounts Receivable	<u>\$ 70,405.18</u>
Other Current Assets	
1300 Food Inventory	42,909.00
1400 Prepaid Accounts	15,014.89
Payroll Refunds	-67.30
Total Other Current Assets	<u>\$ 57,856.59</u>
Total Current Assets	<u>\$ 2,258,838.55</u>
Fixed Assets	
1500 Fixed Assets	786,520.84
Total Fixed Assets	<u>\$ 786,520.84</u>
<b>TOTAL ASSETS</b>	<u>\$ 3,045,359.39</u>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable	9,855.67
Total Accounts Payable	<u>\$ 9,855.67</u>
Other Current Liabilities	
2400 Payroll Liabilities	4,486.98
2500 Other Payroll Liabilities	24,737.36
Total Other Current Liabilities	<u>\$ 29,224.34</u>
Total Current Liabilities	<u>\$ 39,080.01</u>
Total Liabilities	<u>\$ 39,080.01</u>
Equity	
31300 Perm. Restricted Net Assets	309,797.87
31500 Temp. Restricted Net Assets	114,036.00
32000 Unrestricted Net Assets	2,658,064.20
Net Revenue	-75,618.69
Total Equity	<u>\$ 3,006,279.38</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<u>\$ 3,045,359.39</u>

**AUDITED FINANCIAL STATEMENTS**

**NORTHAMPTON SURVIVAL CENTER, INC.**

*Northampton, Massachusetts*

**June 30, 2022**

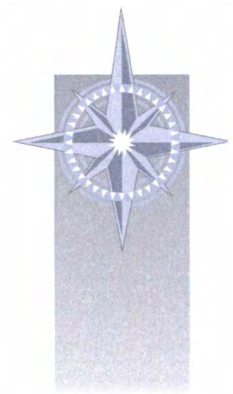
***Boisselle, Morton & Wolkowicz, LLP***  
*Certified Public Accountants*

# **NORTHAMPTON SURVIVAL CENTER, INC.**

## **Table of Contents**

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### **Independent Auditors' Report**

To the Board of Directors  
**Northampton Survival Center, Inc.**  
Northampton, Massachusetts

#### **Opinion**

We have audited the accompanying financial statements of Northampton Survival Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northampton Survival Center, Inc. as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Northampton Survival Center, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Northampton Survival Center, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Northampton Survival Center, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Northampton Survival Center, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

**Report on Summarized Comparative Information**

We have previously audited Northampton Survival Center, Inc.'s June 30, 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 29, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Boisselle, Morton & Wolkowicz, LLP*

Hadley, Massachusetts  
November 3, 2022

**NORTHAMPTON SURVIVAL CENTER, INC.**  
Statement of Financial Position  
June 30, 2022 (with comparative totals for June 30, 2021)

	<u>2022</u>	<u>2021</u>
<u>Assets</u>		
Assets		
Cash and cash equivalents	\$ 1,255,751	\$ 1,264,636
Grants receivable	70,405	101,216
Food inventory	42,909	121,881
Prepaid expenses	14,949	13,524
Property and equipment, net	786,520	836,118
Investments	<u>874,735</u>	<u>767,650</u>
Total assets	<u>\$ 3,045,269</u>	<u>\$ 3,105,025</u>
<u>Liabilities and Net Assets</u>		
Liabilities		
Accounts payable	\$ 9,856	\$ 7,573
Accrued expenses	<u>29,224</u>	<u>15,554</u>
Total liabilities	<u>39,080</u>	<u>23,127</u>
Net Assets		
Without donor restrictions		
Available for operations	1,344,934	1,462,698
Property and equipment related	786,520	836,118
Unavailable for operations:		
Board-designated fund (Note 6)	<u>540,586</u>	<u>373,709</u>
Total net assets without donor restrictions	2,672,040	2,672,525
With donor restrictions (Note 8)	<u>334,149</u>	<u>409,373</u>
Total net assets	<u>3,006,189</u>	<u>3,081,898</u>
Total liabilities and net assets	<u>\$ 3,045,269</u>	<u>\$ 3,105,025</u>

The accompanying notes are an integral part of these financial statements.

**NORTHAMPTON SURVIVAL CENTER, INC.**

Statement of Activities

Year Ended June 30, 2022 (with comparative totals for the year ended June 30, 2021)

	2022			2021
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Revenue and support				
Donated food	\$ 1,030,777		\$ 1,030,777	\$ 1,584,320
Donations	894,308		894,308	1,096,378
Grants - other	216,534		216,534	346,230
Investment income	51,452		51,452	145,788
Community Development Block Grant	47,765		47,765	43,590
United Way	32,954		32,954	42,126
Donated supplies and services	3,307		3,307	1,740
Miscellaneous	44		44	
Net assets released from restrictions	75,224	\$ (75,224)		
Total revenue and support	<u>2,352,365</u>	<u>(75,224)</u>	<u>2,277,141</u>	<u>3,260,172</u>
Expenses				
Program	1,856,647		1,856,647	2,324,908
Administration	153,843		153,843	178,343
Development	180,171		180,171	155,693
Total expenses	<u>2,190,661</u>		<u>2,190,661</u>	<u>2,658,944</u>
Unrealized loss on investments	162,189		162,189	
Total expenses	<u>2,352,850</u>		<u>2,352,850</u>	<u>2,658,944</u>
Change in net assets	(485)	(75,224)	(75,709)	601,228
Net assets - beginning of year	<u>2,672,525</u>	<u>409,373</u>	<u>3,081,898</u>	<u>2,480,670</u>
Net assets - end of year	<u>\$ 2,672,040</u>	<u>\$ 334,149</u>	<u>\$ 3,006,189</u>	<u>\$ 3,081,898</u>

The accompanying notes are an integral part of these financial statements.



**NORTHAMPTON SURVIVAL CENTER, INC.**

Statement of Functional Expenses

Year Ended June 30, 2022 (with comparative totals for the year ended June 30, 2021)

	2022				2021
	<u>Program</u>	<u>Administration</u>	<u>Development</u>	<u>Total</u>	<u>Total</u>
Employee compensation and related:					
Salaries	\$ 278,412	\$ 70,753	\$ 115,424	\$ 464,589	\$ 391,474
Payroll taxes	22,168	7,191	9,207	38,566	30,018
Fringe benefits	<u>23,588</u>	<u>2,751</u>	<u>7,764</u>	<u>34,103</u>	<u>36,141</u>
Employee compensation and related:	324,168	80,695	132,395	537,258	457,633
Donated food	1,109,325			1,109,325	1,507,694
Purchased food	225,234		114	225,348	360,546
Depreciation	50,929	9,150		60,079	58,661
Supplies	48,394	787		49,181	51,532
Professional fees	16,022	20,187		36,209	61,255
Repairs and maintenance	28,400	5,102		33,502	25,748
Furnishings and small equipment	14,308	7,813	5,050	27,171	23,667
Printing	142	4,083	16,325	20,550	21,085
Office	343	14,969	5,784	21,096	29,393
Utilities	15,004	2,864	940	18,808	15,546
Postage		335	13,073	13,408	5,918
Insurance	8,218	4,289	515	13,022	13,269
Telephone and internet	7,146	1,364	448	8,958	7,405
Advertising and promotion		1,568	3,290	4,858	10,600
Rent	2,872	548	180	3,600	3,600
Food transportation	3,586			3,586	2,531
Donated supplies and services	1,184	89	2,034	3,307	1,740
Travel	1,357		5	1,362	105
Fundraising	<u>15</u>		<u>18</u>	<u>33</u>	<u>1,016</u>
Total expenses	<u>\$ 1,856,647</u>	<u>\$ 153,843</u>	<u>\$ 180,171</u>	<u>\$ 2,190,661</u>	<u>\$ 2,658,944</u>

The accompanying notes are an integral part of these financial statements.

# NORTHAMPTON SURVIVAL CENTER, INC.

## Statement of Cash Flows

Year Ended June 30, 2022 (with comparative totals for the year ended June 30, 2021)

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities		
Change in net assets	\$ (75,709)	\$ 601,228
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	60,079	58,661
PPP loan forgiveness		(72,487)
Realized gain on investments	(26,554)	(22,077)
Unrealized gain on investments	162,189	(104,861)
Change in assets and liabilities:		
(Increase) decrease in:		
Grants receivable	30,811	(86,154)
Food inventory	78,972	(59,929)
Prepaid expenses	(1,425)	1,990
(Decrease) increase in:		
Accounts payable	2,283	(1,829)
Accrued expenses	13,670	(7,514)
Net cash provided by operating activities	<u>244,316</u>	<u>307,028</u>
Cash flows from investing activities		
Purchases of property and equipment	(10,481)	(8,239)
Purchases of investments	(566,796)	(249,993)
Sale of investments	324,076	232,838
Net cash used by investing activities	<u>(253,201)</u>	<u>(25,394)</u>
Net (decrease) increase in cash and cash equivalents	(8,885)	281,634
Cash and cash equivalents - beginning of year	<u>1,264,636</u>	<u>983,002</u>
Cash and cash equivalents - end of year	<u>\$ 1,255,751</u>	<u>\$ 1,264,636</u>
<u>Supplemental disclosures of non-cash operating activities:</u>		
Donated food support	\$ (1,030,777)	\$ (1,584,320)
Donated food expense	\$ 1,109,325	\$ 1,507,694
PPP loan forgiveness		(72,487)

The accompanying notes are an integral part of these financial statements.

# **NORTHAMPTON SURVIVAL CENTER, INC.**

## **Notes to the Financial Statements**

**June 30, 2022**

### **1. Summary of Significant Accounting Policies**

*Mission:* Northampton Survival Center, Inc. is dedicated to improving the quality of life for low-income individuals and families throughout Hampshire County by providing nutritious food and other resources in an atmosphere of dignity and respect.

*Tax Status:* Northampton Survival Center, Inc. is a not-for-profit corporation organized under Massachusetts General Laws Chapter 180. Northampton Survival Center, Inc. is exempt from federal and state corporate income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, Northampton Survival Center, Inc. qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). Northampton Survival Center, Inc. is required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, Northampton Survival Center, Inc. is subject to income tax on net income that is derived from business activities that are unrelated to our exempt purposes. Management has determined that Northampton Survival Center, Inc. is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

*Accounting Method:* The financial statements of Northampton Survival Center, Inc. are prepared on the accrual basis.

*Basis of Presentation:* The net assets of Northampton Survival Center, Inc. are reported in each of the following two classes when applicable: net assets without donor restrictions and net assets with donor restrictions. Net assets of the restricted class are created only by donor-imposed restrictions on their use. All other net assets are without donor restrictions and are reported as part of that class.

*Comparative Information:* The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Northampton Survival Center, Inc.'s financial statements for the year ended June 30, 2021, from which the summarized information was derived.

*Cash and Cash Equivalents:* Northampton Survival Center, Inc. considers checking, savings, cash on hand, certificates of deposit, and an investment account used to receive stock donations as cash and cash equivalents.

*Grants Receivable:* Grants receivable are recorded when unconditional promises to give are made. Management considers these grants receivable to be fully collectible.

*Food Inventory:* Food inventory is recorded based on the pounds of food on hand at the approximate average wholesale value of one pound of donated product as calculated in the Product Valuation Survey Methodology prepared by Feeding America.

# **NORTHAMPTON SURVIVAL CENTER, INC.**

## **Notes to the Financial Statements (Continued)**

June 30, 2022

### **1. Summary of Significant Accounting Policies (Continued)**

*Property and Equipment:* The cost, if purchased, and fair value, if donated, of property and equipment is capitalized. Northampton Survival Center, Inc. capitalizes property and equipment with a cost of \$2,500 or more. Costs of maintenance and repairs are expensed as incurred.

Depreciation is computed by the straight-line method over the following useful lives:

Leasehold improvements	15-30 years
Furniture and equipment	3-10 years
Vehicle	5-10 years

*Investments:* Investments are comprised of money market funds, fixed income, and equities and are reported at fair market value. Investments received as gifts are recorded at fair market value at the date of the gift. Due to the level of uncertainty related to changes in the value of the investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect the amounts reported in the statement of financial position and the statement of activities and changes in net assets.

*Endowments:* Northampton Survival Center, Inc. follows guidance from accounting standards generally accepted in the United States of America on the net asset classification of donor-restricted endowment funds for a nonprofit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act of 2006 (UPMIFA).

The Board of Directors of Northampton Survival Center, Inc. established the Feeding the Future Fund campaign during the year ended June 30, 2016, to ensure that Northampton Survival Center, Inc. will be a place of stability and dignity and have a lasting commitment to bold action in response to the needs of the people served. The Feeding the Future campaign consists of a board-designated portion, the "Fund" and a permanently restricted portion, the "Endowment". Both the Fund and the Endowment consist of donations that are invested in investment accounts that are managed by an outside investment brokerage firm, as well as pledges receivable for the Endowment (See Note 6).

The Board of Directors oversee the overall investment activity and monitor investment performance. Northampton Survival Center, Inc.'s intent is to have the endowment's corpus be preserved and that withdrawals from the endowment during any fiscal year will not exceed the amount by which the endowment appreciated during the preceding fiscal year.

*Use of Estimates:* The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reporting period. Actual results could differ from those estimates.

# **NORTHAMPTON SURVIVAL CENTER, INC.**

## **Notes to the Financial Statements (Continued)**

June 30, 2022

### **1. Summary of Significant Accounting Policies (Continued)**

*Fair Value Measurements:* Accounting standards have established a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

Inputs to the valuation methodology for the three levels of the fair value hierarchy are described below:

Level 1	Unadjusted quoted prices for identical assets or liabilities in active markets. Market price is generally obtained from exchange or dealer markets.
Level 2	Quoted prices for similar assets or liabilities in active markets; Quoted prices for identical or similar assets or liabilities in inactive markets; Inputs other than quoted prices that are observable for the asset or liability; Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
Level 3	Unobservable and significant to the fair value measurement.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Northampton Survival Center, Inc. had only Level 1 investments during the years ended June 30, 2022 and 2021.

*Revenue Recognition:* Northampton Survival Center, Inc. recognizes donations and grants when they are received or an unconditional promise to give is made. Donations and grants with a right of return and measurable performance or other barriers are not recognized until the conditions on which they depend have been met. Northampton Survival Center, Inc. reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of this support. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are classified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.



# NORTHAMPTON SURVIVAL CENTER, INC.

## Notes to the Financial Statements (Continued)

June 30, 2022

### 1. Summary of Significant Accounting Policies (Continued)

*Revenue Recognition (Continued):* Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized.

*Donated Food, Supplies and Services:* Northampton Survival Center, Inc. receives a substantial amount of donated food each year, as well as, donated supplies and services. In addition, volunteers contribute significant amounts of time to program services; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles.

If Northampton Survival Center, Inc. was to receive a donated asset that cannot be utilized in its normal course of business, the asset will be sold at its fair market value as determined by appraisal or specialist depending on the type of asset.

In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. This ASU amends certain aspects of presentation and disclosure for gifts-in-kind, including the requirement that gifts-in-kind, such as donated food, supplies and services, be disaggregated by category and disclosure of the valuation techniques to arrive at the value of gifts-in-kind. Northampton Survival Center, Inc. retrospectively adopted this standard on July 1, 2021, and presents the required disclosures in Note 13.

*Expense Allocation:* Expenses are charged to programs and supporting services on the basis of job duties and space allocation analyses. Administration and other supporting services include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of Northampton Survival Center, Inc.

### 2. Available Resources and Liquidity

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following at June 30:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$1,255,751	\$1,264,636
Grants receivable	<u>70,405</u>	<u>101,216</u>
Total financial assets available for general expenditures within one year	<u>\$1,326,156</u>	<u>\$1,365,852</u>

Northampton Survival Center, Inc.'s liquidity management policy is to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

**NORTHAMPTON SURVIVAL CENTER, INC.**

## Notes to the Financial Statements (Continued)

June 30, 2022

3. Grants Receivable

Grants receivable at June 30, 2022 and 2021, included \$50,000 and \$100,000, respectively, from one grantor. Management expects this to be collected in full and does not have an allowance for doubtful accounts.

4. Property and Equipment

Property and equipment consisted of the following at June 30:

	<u>2022</u>	<u>2021</u>
Furniture and equipment	\$ 120,508	\$ 110,027
Leasehold improvements	1,207,347	1,207,347
Vehicle	<u>74,040</u>	<u>74,040</u>
	1,401,895	1,391,414
Less accumulated depreciation	<u>615,375</u>	<u>555,296</u>
Total property and equipment	\$ <u>786,520</u>	\$ <u>836,118</u>

Depreciation expense was \$60,079 and \$58,661 for the years ended June 30, 2022 and 2021, respectively.

5. Investments

Northampton Survival Center, Inc.'s investments (all Level 1), stated at market value, consisted of the following at June 30:

	<u>2022</u>	<u>2021</u>
Money market	\$128,986	\$ 9,240
Equities		247,769
Mutual funds - equities	529,480	320,925
Mutual funds - fixed income	<u>216,269</u>	<u>189,716</u>
Total Investments	\$ <u>874,735</u>	\$ <u>767,650</u>

Dividends and interest from the investments, which are included in investment income on the statement of activities, were \$23,436 and \$18,342, respectively, for the years ended June 30, 2022 and 2021.

# NORTHAMPTON SURVIVAL CENTER, INC.

## Notes to the Financial Statements (Continued)

June 30, 2022

### 6. Endowment

The Board of Directors of Northampton Survival Center, Inc. established the Feeding the Future Fund campaign during the year ended June 30, 2016, to ensure that Northampton Survival Center, Inc. will be a place of stability and dignity and have a lasting commitment to bold action in response to the needs of the people served. The Feeding the Future Fund campaign consists of the following:

#### **Without Donor Restrictions, Board-designated Fund**

The Board of Directors of Northampton Survival Center, Inc. established the Feeding the Future Fund (the “Fund”) during the year ended June 30, 2016. Northampton Survival Center, Inc. is committed to designating the Fund for this purpose for perpetuity, but can change the usage by a 2/3 vote of the Board of Directors.

Therefore, the Fund is reported as a component of net assets without donor restrictions and considered unavailable for operations. The Fund consists of reserve funds from Northampton Survival Center, Inc. and donations in an investment account. The Fund totaled \$540,586 and \$373,709 at June 30, 2022 and 2021, respectively.

#### **With Donor Restrictions, Endowment**

The donor-restricted portion of the Feeding the Future Fund campaign (the “Endowment”) consisted of \$334,149 and \$393,941 at June 30, 2022 and 2021, respectively. The Endowment consists of donor-restricted funds in an investment account. Gifts to the Endowment restrict the donation to be maintained in perpetuity with only earnings from the gifts to be available for use (see Note 8). Therefore, the Endowment is considered donor-restricted.

Endowment net asset composition by type is as follows:

	<u>Board- Designated</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Beginning of year – July 1, 2020	\$304,071	\$319,486	\$623,557
Investment net income	<u>69,638</u>	<u>74,455</u>	<u>144,093</u>
End of year – June 30, 2021	373,709	393,941	767,650
Contributions	55,926		55,926
Transfers	164,645		164,645
Investment net loss	<u>(53,694)</u>	<u>(59,792)</u>	<u>(113,486)</u>
End of year – June 30, 2022	<u>\$540,586</u>	<u>\$334,149</u>	<u>\$874,735</u>

See Note 8 for total net assets with donor restrictions.

## **NORTHAMPTON SURVIVAL CENTER, INC.**

### **Notes to the Financial Statements (Continued)**

**June 30, 2022**

#### **7. Note Payable**

Northampton Survival Center, Inc. received a United States Small Business Administration Paycheck Protection Program (PPP) Loan on May 1, 2020, in the amount of \$72,487. The full amount of this loan was forgiven by Small Business Administration in December 2020 and recorded in grants - other on the statement of activities during the year ended June 30, 2021.

#### **8. Net Assets With Donor Restrictions**

Net assets with donor restrictions included the following at June 30:

	<u>2022</u>	<u>2021</u>
Purpose restrictions:		
Dairy fund		\$ 15,432
Feeding the Future Endowment accumulated investment income	\$ 45,249	105,041
Restricted in perpetuity:		
Feeding the Future Endowment	<u>288,900</u>	<u>288,900</u>
Total net assets with donor restrictions	<u>\$334,149</u>	<u>\$409,373</u>

Included in Feeding the Future Endowment accumulated investment income is approximately \$(30,000) and \$61,000 representing accumulated unrealized (losses) gains as of June 30, 2022 and 2021, respectively.

#### **9. Retirement Plan**

Northampton Survival Center, Inc. has a retirement plan that allows employees to make pre-tax contributions. Northampton Survival Center, Inc. matches up to a 2% contribution for each eligible employee. Retirement plan expense in fringe benefits on the statement of functional expenses was \$8,271 and \$6,887 for the years ended June 30, 2022 and 2021, respectively.

#### **10. Rental Agreement**

Northampton Survival Center, Inc. rents its facilities in Northampton from the City of Northampton pursuant to a lease agreement for \$300 per month until October 2040. Future minimum lease payments are \$3,600 per year for each of the next five fiscal years.

#### **11. Contingencies**

The global outbreak of the COVID-19 virus has resulted in significant changes in the global economy. As a result of a potential economic downturn, any potential resulting direct or indirect negative impact to Northampton Survival Center, Inc. cannot be determined; however, it could have a prospective material impact on Northampton Survival Center, Inc.'s business, cash flows, investments, and liquidity.

## **NORTHAMPTON SURVIVAL CENTER, INC.**

### **Notes to the Financial Statements (Continued)**

**June 30, 2022**

#### **12. Concentrations**

Northampton Survival Center, Inc. receives a significant portion of its revenue in the form of donated food. Donated food revenue as a percentage of total revenue was 45% and 49% for the years ended June 30, 2022 and 2021, respectively. Northampton Survival Center, Inc.'s financial statements are impacted by not only the price per pound of donated food (see Note 13) that may vary year to year, but also by the volume of food received versus distributed during the fiscal year.

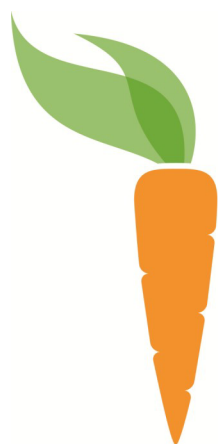
#### **13. Donated Food, Supplies and Services**

Donated food is used in program services and valued based on the approximate average wholesale value of one pound of donated product as calculated in the Product Valuation Survey Methodology prepared by Feeding America. The valuation was \$1.79 and \$1.74 per pound for the years ended June 30, 2022 and 2021, respectively.

Donated supplies and services are used in program services and are valued based on current market costs. All donated supplies and services received by Northampton Survival Center, Inc. for the years ended June 30, 2022 and 2021 were considered without donor restrictions and able to be used by Northampton Survival Center, Inc. as determined by management and the Board of Directors.

#### **14. Subsequent Events**

Northampton Survival Center, Inc. evaluated subsequent events after the statement of financial position date of June 30, 2022, through November 3, 2022, the date on which the financial statements were available to be issued, and concluded that no additional disclosures were required.



Northampton  
**Survival  
Center**

A food pantry serving the  
Hampshire County community

