Wrape Urban Diner is a charity supported by donations that provides free meals to the homeless. The diner's budget for April was based on 2,100 meals. The diner's director has provided the following cost data to use in the budget: groceries, $2.55 per meal; kitchen operations, $4,700 per month plus $1.70 per meal; administrative expenses, $3,300 per month plus $0.60 per meal; and fundraising expenses, $1,000 per month. The director has also provided the diner's statement of actual expenses for the month:   
  
     
  
Required:  
  
Prepare a flexible budget performance report showing both the activity variances and the spending variances for each of the expenses and for total expenses for April. Label each variance as favorable (F) or unfavorable (U).