

**SUMMER FEEDING FUND OF
MT. CALM BAPTIST CHURCH**

FINANCIAL STATEMENTS

DECEMBER 31, 2021

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JUDY MONCRIEF CPA LLC

910 Pierremont Road, Suite 311
Shreveport, Louisiana 71106-2069

Phone (318) 683-1002 Fax (318) 670-8021 Email jemcpa@att.net

To the Board of Directors
Mt. Calm Baptist Church
Minden, Louisiana

Management is responsible the accompanying financial statements of Summer Feeding Fund of Mt. Calm Baptist Church as of December 31, 2021, which comprise the statement of financial position and the related statements of activities and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to my compilation engagement; however, we have not audited or reviewed the supplementary information, and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Fund's financial position, results of its activities, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the Summer Feeding Fund of Mt. Calm Baptist Church.



Judy E. Moncrief, CPA, CGMA
Shreveport, Louisiana
June 27, 2022

SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2021

	<u>As Of</u> <u>December 31,</u> <u>2021</u>
ASSETS:	
Cash	\$ 2,470
	<u>\$ 2,470</u>
 LIABILITIES AND NET ASSETS:	
 LIABILITIES	
Accounts Payable	\$ 0
 NET ASSETS WITHOUT DONOR RESTRICTIONS	 2,470 <u>\$ 2,470</u>

See Accountant's Compilation Report

**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

		For the Year Ended December 31, 2021
REVENUES		
Grants	\$	155,125
TOTAL REVENUES	\$	155,125
EXPENSES		
100 Food Purchases	\$	69,387
101 Non-Food Supplies		14,280
102 ADM Labor Costs		17,953
103 FICA		1,270
104 Food Service Labor Cost		27,581
105 Sponsored SFSP Training		-
106 Equipment/Truck Rental		14,885
107 Utilities		7,215
108 Insurance		7,000
109 Pest Control		-
110 Garbage		409
111 Telephone		
112 Postage		110
113 Advertising		1,211
114 Training		-
115 Mileage Allowance		-
116 Printing		486.40
117 Fringe Benefits		297.00
118 Office Supplies		166.00
TOTAL EXPENSES		162,252
CHANGE IN NET ASSETS		(7,127)
BEGINNING NET ASSETS WITHOUT DONOR RESTRICTIONS		9,597
ENDING NET ASSETS WITHOUT DONOR RESTRICTIONS	\$	2,470

See Accountant's Compilation Report

SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH
STATEMENTS OF ACTIVITIES (Continued)
FUNCTIONAL ALLOCATION FOR THE YEAR ENDED DECEMBER 31, 2021

		<u>Administrative</u>	<u>Program</u>	For the Year Ended December 31, 2021
REVENUES				
Grants	\$	0	155,125	155,125
TOTAL REVENUES	\$	-	155,125	155,125
EXPENSES				
100 Food Purchases	\$	-	69,387	69,387
101 Non-Food Supplies		-	14,280	14,280
102 ADM Labor Costs		-	17,953	17,953
103 FICA		-	1,270	1,270
104 Food Service Labor Cost		-	27,581	27,581
105 Sponsored SFSP Training		-	-	-
106 Equipment/Truck Rental		-	14,885	14,885
107 Utilities		-	7,215	7,215
108 Insurance		-	7,000	7,000
109 Pest Control		-	-	-
110 Garbage		-	409	409
111 Telephone		-	-	-
112 Postage		-	110	110
113 Advertising		-	1,211	1,211
114 Training		-	-	-
115 Mileage Allowance		-	-	-
116 Printing		-	486	486
117 Fringe Benefits		-	297	297
118 Office Supplies		-	166	166
TOTAL EXPENSES	\$	-	162,252	162,252
CHANGE IN NET ASSETS				(7,127)
BEGINNING NET ASSETS WITHOUT DONOR RESTRICTIONS				<u>9,597</u>
ENDING NET ASSETS WITHOUT DONOR RESTRICTIONS				<u><u>\$ 2,470</u></u>

See Accountant's Compilation Report

**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2021**

		For the Year Ended December 31, 2021
CASH FLOWS FROM OPERATIONS		
Grants	\$	155,125
		<hr style="border-top: 1px solid black;"/>
	\$	155,125
100 Food Purchases	\$	69,387
101 Non-Food Supplies		14,280
102 ADM Labor Costs		17,953
103 FICA		1,270
104 Food Service Labor Cost		27,581
105 Sponsored SFSP Training		-
106 Equipment/Truck Rental		14,885
107 Utilities		7,215
108 Insurance		7,000
109 Pest Control		-
110 Garbage		409
111 Telephone		-
112 Postage		110
113 Advertising		1,211
114 Training		-
115 Mileage Allowance		-
116 Printing		486
117 Fringe Benefits		297
118 Office Supplies		166
		<hr style="border-top: 1px solid black;"/>
		162,252
 NET CASH PROVIDED BY OPERATING ACTIVITIES		 (7,127)
 PROVIDED BY INVESTING ACTIVITIES		
Loan from Church		-
Repayment of Loan from Church		-
		<hr style="border-top: 1px solid black;"/>
NET CASH PROVIDED BY INVESTING ACTIVITIES		-
 NET INCREASE (DECREASE) IN CASH		 (7,127)
CASH AT BEGINNING OF YEAR		9,597
CASH AT END OF YEAR	\$	<hr style="border-top: 1px solid black;"/> 2,470 <hr style="border-top: 1px solid black;"/>

See Accountant's Compilation Report

SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH
STATEMENTS OF CASH FLOWS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2021

	For the Year Ended December 31, 2021
CASH FLOWS FROM OPERATING ACTIVITIES	
Increase (Decrease) in Net Assets	\$ (7,127)
Depreciation	-
Accounts Payable	-
Other	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ (7,127)</u>

See Accountant's Compilation Report

**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2021**

**For the
Year
Ended
December 31,
2021**

AGENCY HEAD NAME: Reverend T. A. Knapp

Salaries	\$	0.00
Benefits-Insurance		0.00
Benefits-Retirement		0.00
Deferred Compensation (Contributions Made by the Agency)		0.00
Benefits-Other		0.00
Car Allowance		0.00
Vehicle Provided by Government		0.00
Cell Phone		0.00
Dues		0.00
Vehicle Rental		0.00
Per Diem		0.00
Reimbursements		0.00
Travel		0.00
Registration Fees		0.00
Conference Travel		0.00
Housing		0.00
Unvouchered Expenses		0.00
Special Meals		0.00
Other		0.00
	\$	0.00