

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

FINANCIAL STATEMENTS

DECEMBER 31, 2017

JUDY E. MONCRIEF, CPA, LLC

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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, 2017, 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. I 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. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I 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, but I 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 of the disclosures required by 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 Church'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.

Judy E. Moncrief, CPA, CGMA
Shreveport, Louisiana
June 23, 2018

SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH
STATEMENTS OF FINANCIAL CONDITION
AS OF DECEMBER 31, 2017

	<u>As Of</u> <u>December 31,</u> <u>2017</u>
ASSETS:	
Cash	\$ 500
	<u>\$ 500</u>
LIABILITIES AND NET ASSETS:	
LIABILITIES	
Accounts Payable	\$ 0
NET ASSETS	<u>500</u>
	<u>\$ 500</u>

**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH
STATEMENTS OF ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2017**

		For the Year Ended December 31, 2017
REVENUES		
Grants	\$	110,908
TOTAL REVENUES	\$	110,908
EXPENSES		
100 Food Purchases	\$	24,877
101 Non-Food Supplies		6,748
102 ADM Labor Costs		18,088
103 FICA		947
104 Food Service Labor Cost		25,452
105 Sponsored SFSP Training		0
106 Equipment/Truck Rental		19,317
107 Utilities		5,000
108 Insurance		4,000
109 Pest Control		110
110 Garbage		1,893
111 Telephone		505
112 Postage		392
113 Advertising		1,325
114 Training		0
115 Mileage Allowance		1,531
116 Printing		210
117 Fringe Benefits		222
118 Office Supplies		772
TOTAL EXPENSES		111,389
CHANGE IN NET ASSETS		(481)
NET ASSETS AT BEGINNING OF YEAR		981
NET ASSETS AT END OF YEAR	\$	500

See Accountants Compilation Report

SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH
STATEMENTS OF ACTIVITY (Continued)
FUNCTIONAL ALLOCATION FOR THE YEAR ENDED DECEMBER 31, 2017

		<u>Administrative</u>	<u>Program</u>	For the Year Ended December 31, 2017
REVENUES				
Grants	\$	0	110,908	110,908
TOTAL REVENUES	\$	0.00	110,908	110,908
EXPENSES				
100	Food Purchases	\$ -	24,877	24,877
101	Non-Food Supplies	-	6,748	6,748
102	ADM Labor Costs	-	18,088	18,088
103	FICA	-	947	947
104	Food Service Labor Cost	-	25,452	25,452
105	Sponsored SFSP Training	-	-	0
106	Equipment/Truck Rental	-	19,317	19,317
107	Utilities	-	5,000	5,000
108	Insurance	-	4,000	4,000
109	Pest Control	-	110	110
110	Garbage	-	1,893	1,893
111	Telephone	-	505	505
112	Postage	-	392	392
113	Advertising	-	1,325	1,325
114	Training	-	-	0
115	Mileage Allowance	-	1,531	1,531
116	Printing	-	210	210
117	Fringe Benefits	-	222	222
118	Office Supplies	-	772	772
TOTAL EXPENSES	\$	0.00	111,389	111,389
CHANGE IN NET ASSETS				(481)
UNRESTRICTED NET ASSETS AT BEGINNING OF YEAR				981
UNRESTRICTED NET ASSETS AT END OF YEAR				\$ 500

See Accountants Compilation Report

**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2017**

		For the Year Ended December 31, 2017
CASH FLOWS FROM OPERATIONS		
Grants	\$	110,908
		<hr style="border-top: 1px solid black;"/>
	\$	110,908
100 Food Purchases	\$	24,877
101 Non-Food Supplies		6,748
102 ADM Labor Costs		18,088
103 FICA		947
104 Food Service Labor Cost		25,452
105 Sponsored SFSP Training		0
106 Equipment/Truck Rental		19,317
107 Utilities		5,000
108 Insurance		4,000
109 Pest Control		110
110 Garbage		1,893
111 Telephone		505
112 Postage		392
113 Advertising		1,325
114 Training		0
115 Mileage Allowance		1,531
116 Printing		210
117 Fringe Benefits		222
118 Office Supplies		772
		<hr style="border-top: 1px solid black;"/>
		111,389
 NET CASH PROVIDED BY OPERATING ACTIVITIES		 (481)
 PROVIDED BY INVESTING ACTIVITIES		
Loan from Church		0
Repayment of Loan from Church		0
		<hr style="border-top: 1px solid black;"/>
NET CASH PROVIDED BY INVESTING ACTIVITIES		0
 NET INCREASE (DECREASE) IN CASH		 (481)
CASH AT BEGINNING OF YEAR		981
CASH AT END OF YEAR	\$	<hr style="border-top: 1px solid black;"/> <hr style="border-top: 1px solid black;"/>
		500

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**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH
STATEMENTS OF CASH FLOWS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2017**

	For the Year Ended December 31, 2017
CASH FLOWS FROM OPERATING ACTIVITIES	
Increase (Decrease) in Net Assets	\$ (481.00)
Depreciation	0.00
Accounts Payable	0.00
Other	0.00
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ (481.00)

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**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, 2017**

**For the
Year
Ended
December 31,
2017**

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