

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

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2018**

# JUDY 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, 2018, 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, however, 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 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.

Judy E. Moncrief, CPA, CGMA  
Shreveport, Louisiana  
July 23, 2019

**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH  
STATEMENTS OF FINANCIAL POSITION  
AS OF DECEMBER 31, 2018**

	<u>As Of December 31, 2018</u>
<b>ASSETS:</b>	
Cash	\$ 2,973
	<u>\$ 2,973</u>
<b>LIABILITIES AND NET ASSETS:</b>	
<b>LIABILITIES</b>	
Accounts Payable	\$ 0
<b>NET ASSETS</b>	<u>2,973</u>
	<u>\$ 2,973</u>

**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH  
STATEMENTS OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

		<b>For the Year Ended December 31, 2018</b>
<b>REVENUES</b>		
Grants	\$	117,692
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>117,692</b>
<b>EXPENSES</b>		
100 Food Purchases	\$	34,858
101 Non-Food Supplies		8,533
102 ADM Labor Costs		17,204
103 FICA		1,478
104 Food Service Labor Cost		25,943
105 Sponsored SFSP Training		-
106 Equipment/Truck Rental		13,375
107 Utilities		5,466
108 Insurance		4,000
109 Pest Control		110
110 Garbage		943
111 Telephone		364
112 Postage		-
113 Advertising		-
114 Training		-
115 Mileage Allowance		-
116 Printing		2,232
117 Fringe Benefits		346
118 Office Supplies		367
<b>TOTAL EXPENSES</b>		<b>115,219</b>
<b>CHANGE IN NET ASSETS</b>		<b>2,473</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>		<b>500</b>
<b>NET ASSETS AT END OF YEAR</b>	<b>\$</b>	<b>2,973</b>

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, 2018**

		<b>Administrative</b>	<b>Program</b>	<b>For the Year Ended December 31, 2018</b>
<b>REVENUES</b>				
Grants	\$	0	117,692	117,692
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>-</b>	<b>117,692</b>	<b>117,692</b>
 <b>EXPENSES</b>				
100 Food Purchases	\$	-	34,858	34,858
101 Non-Food Supplies		-	8,533	8,533
102 ADM Labor Costs		-	17,204	17,204
103 FICA		-	1,478	1,478
104 Food Service Labor Cost		-	25,943	25,943
105 Sponsored SFSP Training		-	-	-
106 Equipment/Truck Rental		-	13,375	13,375
107 Utilities		-	5,466	5,466
108 Insurance		-	4,000	4,000
109 Pest Control		-	110	110
110 Garbage		-	943	943
111 Telephone		-	364	364
112 Postage		-	-	-
113 Advertising		-	-	-
114 Training		-	-	-
115 Mileage Allowance		-	-	-
116 Printing		-	2,232	2,232
117 Fringe Benefits		-	346	346
118 Office Supplies		-	367	367
<b>TOTAL EXPENSES</b>	<b>\$</b>	<b>-</b>	<b>115,219</b>	<b>115,219</b>
<b>CHANGE IN NET ASSETS</b>				<b>2,473</b>
<b>UNRESTRICTED NET ASSETS AT BEGINNING OF YEAR</b>				<b>500</b>
<b>UNRESTRICTED NET ASSETS AT END OF YEAR</b>				<b>\$ 2,973</b>

See Accountant's Compilation Report

**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH  
STATEMENTS OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

		<b>For the Year Ended December 31, 2018</b>
<b>CASH FLOWS FROM OPERATIONS</b>		
Grants	\$	117,692
		<hr style="border-top: 1px solid black;"/>
	\$	117,692
100 Food Purchases	\$	34,858
101 Non-Food Supplies		8,533
102 ADM Labor Costs		17,204
103 FICA		1,478
104 Food Service Labor Cost		25,943
105 Sponsored SFSP Training		-
106 Equipment/Truck Rental		13,375
107 Utilities		5,466
108 Insurance		4,000
109 Pest Control		110
110 Garbage		943
111 Telephone		364
112 Postage		-
113 Advertising		-
114 Training		-
115 Mileage Allowance		-
116 Printing		2,232
117 Fringe Benefits		346
118 Office Supplies		367
		<hr style="border-top: 1px solid black;"/>
		115,219
 <b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		 2,473
 <b>PROVIDED BY INVESTING ACTIVITIES</b>		
Loan from Church		-
Repayment of Loan from Church		-
		<hr style="border-top: 1px solid black;"/>
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>		-
 <b>NET INCREASE (DECREASE ) IN CASH</b>		 2,473
CASH AT BEGINNING OF YEAR		500
CASH AT END OF YEAR	\$	<hr style="border-top: 1px solid black;"/> 2,973 <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, 2018**

	<b>For the Year Ended December 31, 2018</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Increase (Decrease) in Net Assets	\$ 2,473
Depreciation	-
Accounts Payable	-
Other	-
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>\$ 2,473</b>

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, 2018**

**For the  
Year  
Ended  
December 31,  
2018**

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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
	<b>\$</b>	<b>0.00</b>