

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

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2019**

# 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, 2019, 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  
August 25, 2020

**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH**  
**STATEMENTS OF FINANCIAL POSITION**  
**AS OF DECEMBER 31, 2019**

	<u>As Of</u> <u>December 31,</u> <u>2019</u>
<b>ASSETS:</b>	
Cash	\$ 5,358
	<u>\$ 5,358</u>
 <b>LIABILITIES AND NET ASSETS:</b>	
 LIABILITIES	
Accounts Payable	\$ 0
 NET ASSETS WITHOUT DONOR RESTRICTIONS	 5,358
	<u>\$ 5,358</u>

**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH  
STATEMENTS OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2019**

		<b>For the Year Ended December 31, 2019</b>
<b>REVENUES</b>		
Grants	\$	115,874
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>115,874</b>
<b>EXPENSES</b>		
100 Food Purchases	\$	35,182
101 Non-Food Supplies		9,505
102 ADM Labor Costs		14,797
103 FICA		805
104 Food Service Labor Cost		24,484
105 Sponsored SFSP Training		-
106 Equipment/Truck Rental		13,282
107 Utilities		5,129
108 Insurance		4,000
109 Pest Control		-
110 Garbage		1,117
111 Telephone		728
112 Postage		-
113 Advertising		-
114 Training		-
115 Mileage Allowance		-
116 Printing		3,097
117 Fringe Benefits		226
118 Office Supplies		1,137
<b>TOTAL EXPENSES</b>		<b>113,489</b>
<b>CHANGE IN NET ASSETS</b>		<b>2,385</b>
<b>BEGINNING NET ASSETS WITHOUT DONOR RESTRICTIONS</b>		<b>2,973</b>
<b>ENDING NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<b>\$</b>	<b>5,358</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, 2019**

		<u>Administrative</u>	<u>Program</u>	<b>For the Year Ended December 31, 2019</b>
<b>REVENUES</b>				
Grants	\$	0	115,874	115,874
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>-</b>	<b>115,874</b>	<b>115,874</b>
<b>EXPENSES</b>				
100 Food Purchases	\$	-	35,182	35,182
101 Non-Food Supplies		-	9,505	9,505
102 ADM Labor Costs		-	14,797	14,797
103 FICA		-	805	805
104 Food Service Labor Cost		-	24,484	24,484
105 Sponsored SFSP Training		-	-	-
106 Equipment/Truck Rental		-	13,282	13,282
107 Utilities		-	5,129	5,129
108 Insurance		-	4,000	4,000
109 Pest Control		-	-	-
110 Garbage		-	1,117	1,117
111 Telephone		-	728	728
112 Postage		-	-	-
113 Advertising		-	-	-
114 Training		-	-	-
115 Mileage Allowance		-	-	-
116 Printing		-	3,097	3,097
117 Fringe Benefits		-	226	226
118 Office Supplies		-	1,137	1,137
<b>TOTAL EXPENSES</b>	<b>\$</b>	<b>-</b>	<b>113,489</b>	<b>113,489</b>
<b>CHANGE IN NET ASSETS</b>				<b>2,385</b>
<b>BEGINNING NET ASSETS WITHOUT DONOR RESTRICTIONS</b>				<b>2,973</b>
<b>ENDING NET ASSETS WITHOUT DONOR RESTRICTIONS</b>				<b>\$ 5,358</b>

See Accountant's Compilation Report

**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH  
STATEMENTS OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<b>For the Year Ended December 31, 2019</b>
<b>CASH FLOWS FROM OPERATIONS</b>	
Grants	\$ 115,874
	\$ 115,874
100 Food Purchases	\$ 35,182
101 Non-Food Supplies	9,505
102 ADM Labor Costs	14,797
103 FICA	805
104 Food Service Labor Cost	24,484
105 Sponsored SFSP Training	-
106 Equipment/Truck Rental	13,282
107 Utilities	5,129
108 Insurance	4,000
109 Pest Control	-
110 Garbage	1,117
111 Telephone	728
112 Postage	-
113 Advertising	-
114 Training	-
115 Mileage Allowance	-
116 Printing	3,097
117 Fringe Benefits	226
118 Office Supplies	1,137
	113,489
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>2,385</b>
<b>PROVIDED BY INVESTING ACTIVITIES</b>	
Loan from Church	-
Repayment of Loan from Church	-
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>-</b>
<b>NET INCREASE (DECREASE ) IN CASH</b>	<b>2,385</b>
CASH AT BEGINNING OF YEAR	2,973
CASH AT END OF YEAR	\$ 5,358

See Accountant's Compilation Report

**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH  
STATEMENTS OF CASH FLOWS (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<b>For the Year Ended December 31, 2019</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Increase (Decrease) in Net Assets	\$ 2,385
Depreciation	-
Accounts Payable	-
Other	-
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>\$ 2,385</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, 2019**

**For the  
Year  
Ended  
December 31,  
2019**

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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>