

**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH****FINANCIAL STATEMENTS****DECEMBER 31, 2011**

Under provisions of state law this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAR 14 2012

**VAN T. ENLOE, C.P.A.**

P O Box 80023

9051 Mansfield Rd, Suite B8

Shreveport, LA 71148-0023

Ph (318) 603-0400

To the Board of Directors  
Mt Calm Baptist Church  
Minden, LA 71055

I have compiled the accompanying statement of Financial Condition of the Summer Feeding Fund of Mt Calm Baptist Church as of December 31, 2011 and the related statements of Activity and Cash Flows for the year then ended. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the accrual basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accrual basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements presented in accordance with the accrual basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Fund's financial condition and the results of its activities. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Van T. Enloe, C P A  
Shreveport, Louisiana  
February 27, 2012

**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH  
STATEMENTS OF FINANCIAL CONDITION  
AS OF DECEMBER 31, 2011**

	<u>AS OF</u> <u>12/31/2011</u>
<b>ASSETS:</b>	
Cash	\$ 490 22
	<u>\$ 490 22</u>
 <b>LIABILITIES AND NET ASSETS:</b>	
<b>LIABILITIES</b>	
Accounts Payable	\$ 0 00
<b>NET ASSETS</b>	<u>490 22</u> <u>\$ 490 22</u>

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**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH  
STATEMENTS OF ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<b>For the Year Ended <u>12/31/2011</u></b>
<b>REVENUES</b>	
Grants	\$ 69,491 59
<b>TOTAL REVENUES</b>	<b>\$ <u>69,491 59</u></b>
<b>EXPENSES</b>	
100 Food Purchases	\$ 17,182 98
101 Non-Food Supplies	3,250 70
102 ADM Labor Costs	6,832 10
103 FICA	1,306 60
104 Food Service Labor Cost	17,412 00
105 Sponsored SFSP Training	150 00
106 Equipment/Truck Rental	12,575 59
107 Utilities	6,500 00
108 Insurance	1,500 00
109 Pest Control	500 00
110 Garbage	1,101 07
111 Telephone	158 41
112 Postage	200 00
113 Advertising	500 00
114 Training	50 00
115 Mileage Allowance	300 00
<b>TOTAL EXPENSES</b>	<b><u>69,519 45</u></b>
<b>CHANGE IN NET ASSETS</b>	<b>-27 86</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>518 08</b>
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ <u><u>490 22</u></u></b>

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**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH**  
**STATEMENTS OF ACTIVITY (Continued)**  
**FUNCTIONAL ALLOCATION FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>Administrative</u>	<u>Program</u>	<u>For the Year Ended 12/31/2011</u>
<b>REVENUES</b>			
Grants	\$ 0	69,491 59	69,491 59
<b>TOTAL REVENUES</b>	<u>\$ 0 00</u>	<u>69,491 59</u>	<u>69,491 59</u>
<b>EXPENSES</b>			
100 Food Purchases	\$ -	17,182 98	17,182 98
101 Non-Food Supplies	-	3,250 70	3,250 70
102 ADM Labor Costs	-	6,832 10	6,832 10
103 FICA	-	1,306 60	1,306 60
104 Food Service Labor Cost	-	17,412 00	17,412 00
105 Sponsored SFSP Training	-	150 00	150 00
106 Equipment/Truck Rental	-	12,575 59	12,575 59
107 Utilities	-	6,500 00	6,500 00
108 Insurance	-	1,500 00	1,500 00
109 Pest Control	-	500 00	500 00
110 Garbage	-	1,101 07	1,101 07
111 Telephone	-	158 41	158 41
112 Postage	200 00	-	200 00
113 Advertising	500 00	-	500 00
114 Training	-	50 00	50 00
115 Mileage Allowance	-	300 00	300 00
<b>TOTAL EXPENSES</b>	<u>\$ 700 00</u>	<u>68,819 45</u>	<u>69,519 45</u>
<b>CHANGE IN NET ASSETS</b>			-27 86
UNRESTRICTED NET ASSETS AT BEGINNING OF YEAR			518 08
UNRESTRICTED NET ASSETS AT END OF YEAR			<u>\$ 490 22</u>

**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH  
STATEMENTS OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<b>For the Year Ended <u>12/31/2011</u></b>
<b>CASH FLOWS FROM OPERATIONS</b>	
Grants	\$ 69,491 59
	<u>\$ 69,491 59</u>
100 Food Purchases	\$ 17,182 98
101 Non-Food Supplies	3,250 70
102 ADM Labor Costs	6,832 10
103 FICA	1,306 60
104 Food Service Labor Cost	17,412 00
105 Sponsored SFSP Training	150 00
106 Equipment/Truck Rental	12,575 59
107 Utilities	6,500 00
108 Insurance	1,500 00
109 Pest Control	500 00
110 Garbage	1,101 07
111 Telephone	158 41
112 Postage	200 00
113 Advertising	500 00
114 Training	50 00
115 Mileage Allowance	300 00
	<u>69,519 45</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>-27 86</b>
<b>PROVIDED BY INVESTING ACTIVITIES</b>	
Purchase of Fixed Assets	0 00
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>0 00</u>
<b>NET INCREAS (DECREASE ) IN CASH</b>	<b>-27 86</b>
CASH AT BEGINNING OF YEAR	518 08
CASH AT END OF YEAR	<u>\$ <u>490 22</u></u>

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**SUMMER FEEDING FUND OF MT. CALM BAPTIST CHURCH  
STATEMENTS OF CASH FLOWS (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<b>For the Year Ended <u>12/31/2011</u></b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Increase (Decrease) in net assets	\$       -27 86
Depreciation	0 00
Other	0 00
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>\$ <u>      -27 86</u></b>

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