

**CONGREGATIONAL ST. JOHN THE  
BAPTIST CHURCH – PROJECT STAYFREE**

Financial Report

Year Ended June 30, 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.

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## ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors  
Congregational St John the Baptist Church – Project Stayfree  
Marksville, Louisiana

We have compiled the accompanying statement of financial position of Congregational St John the Baptist Church – Project Stayfree (a nonprofit organization), as of June 30, 2011, and the related statements of activities and cash flows for the year then ended. We 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 accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our 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 required by generally accepted 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 Congregational St. John the Baptist Church – Project Stayfree's financial position, changes in net assets, 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 Congregational St John the Baptist Church – Project Stayfree.

*Kolder, Champagne, Slaven & Company, LLC*  
Certified Public Accountants

Marksville, Louisiana  
November 23, 2011

**FINANCIAL STATEMENTS**

CONGREGATIONAL ST JOHN THE BAPTIST CHURCH -PROJECT STAYFREE  
Marksville, Louisiana

Statement of Financial Position  
June 30, 2011

ASSETS

Current assets	
Cash and cash equivalents	\$ 12,171
Accounts receivable	<u>16,105</u>
 Total assets	 <u>\$ 28,276</u>

NET ASSETS

Current liabilities	
Accounts payable	\$ 1,195
Payroll taxes payable	<u>756</u>
 Total current liabilities	 <u>\$ 1,951</u>
 Net Assets	
Unrestricted net assets -	
Unrestricted net assets	<u>\$ 26,325</u>
 Total liabilities and net assets	 <u>\$ 28,276</u>

See Accountant's Compilation Report

CONGREGATIONAL ST JOHN THE BAPTIST CHURCH -PROJECT STAYFREE  
Marksville, Louisiana

Statement of Activities  
For the year Ended June 30, 2011

Support and revenue	
Revenue -	
State of LA - DHHR	\$57,269
Interest revenue	54
Total support and revenue	<u>57,323</u>
Expenses	
Salaries	38,564
Rents - building	700
Taxes - payroll	3,475
Learning resources	2,065
Bank service charge	12
Insurance - general	250
Copier maintenance	1,153
Legal and professional	3,650
Miscellaneous	18
Meals & entertainment	44
Media equipment	1,851
Office supplies	99
Postage	174
Professional development	664
Supplies	1,741
Telephone	2,241
Testing	1,561
Utilities	300
Total expenses	<u>58,562</u>
Change in net assets	(1,239)
Net assets, beginning of year	<u>27,564</u>
Net assets, end of year	<u>\$26,325</u>

CONGREGATIONAL ST JOHN THE BAPTIST CHURCH -PROJECT STAYFREE  
Marksville, Louisiana

Statement of Cash Flows  
For the year Ended June 30, 2011

Cash flows provided for operating activities	
Change in net assets	<u>\$ (1,239)</u>
Adjustments to reconcile change in net assets to net cash provided for operating activities -	
Increase in accounts receivable	(16,105)
Increase in accounts payable	1,195
Increase in payroll taxes payable	<u>756</u>
Total adjustments	<u>(14,154)</u>
Net cash used by operating activities	(15,393)
Cash and cash equivalents, beginning of year	<u>27,564</u>
Cash and cash equivalents, end of year	<u>\$ 12,171</u>