

**ALLIANCE FOR TRANSFORMATIONAL MINISTRY**

*COMBINED FINANCIAL STATEMENTS AND  
ACCOUNTANT'S COMPILATION REPORT*

December 31, 2019 and 2018





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## ACCOUNTANT'S COMPILATION REPORT

To Management of  
Alliance for Transformational Ministry  
Phoenix, Arizona

Management is responsible for the accompanying financial statements of Alliance for Transformational Ministry (an Arizona nonprofit corporation) which comprise the combined statements of financial position as of December 31, 2019 and December 31, 2018 and the related combined statements of activities, functional expenses, and cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America. We 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 AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Under the modified cash basis, the pure cash basis is modified to report certain assets and liabilities, generally at the amounts that would be reported under either the historical cost basis or the current value basis.

Management has elected to omit substantially all 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 Organization'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.

*Haynie & Company*

Salt Lake City, Utah  
March 09, 2020

**ALLIANCE FOR TRANSFORMATIONAL MINISTRY**  
**COMBINED STATEMENTS OF FINANCIAL POSITION - MODIFIED CASH BASIS**  
December 31,

	<b>2019</b>	<b>2018</b>
<b>ASSETS</b>		
<i>Current Assets</i>		
Cash	\$ 526,229	\$ 470,415
<i>Property and Equipment</i>		
Projector	795	795
Computer	1,363	766
Printer	464	464
	2,622	2,025
Accumulated depreciation	(2,025)	(2,025)
Total Property and Equipment	597	-
	\$ 526,826	\$ 470,415
<b>LIABILITIES AND NET ASSETS</b>		
<i>Current Liabilities</i>		
Credit card payable	\$ 312	\$ 1,516
Payroll liabilities	5,807	3,855
	6,119	5,371
<i>Net Assets</i>		
Without donor restrictions	514,867	459,204
With donor restrictions	5,840	5,840
	520,707	465,044
Total Net Assets	520,707	465,044
	\$ 526,826	\$ 470,415

*See accountant's compilation report*

**ALLIANCE FOR TRANSFORMATIONAL MINISTRY**  
**COMBINED STATEMENTS OF ACTIVITIES - MODIFIED CASH BASIS**  
For the Years Ended December 31,

	<b>2019</b>	<b>2018</b>
<b><i>Changes in Net Assets without Donor Restrictions</i></b>		
Revenue and Other Support		
Contributions	\$ 626,196	\$ 626,799
Educational and seminar registration income	45,957	69,310
Interest income	7	5
Other income	10	-
	672,170	696,114
<b><i>Expenses</i></b>		
Program services	504,076	565,966
Management services	48,018	44,271
Fundraising services	64,413	62,105
	616,507	672,342
Total Expenses	616,507	672,342
Increase in Net Assets without Donor Restrictions	55,663	23,772
<b><i>Net Assets, Beginning of Year</i></b>	465,044	441,272
<b><i>Net Assets, End of Year</i></b>	\$ 520,707	\$ 465,044

*See accountant's compilation report*

**ALLIANCE FOR TRANSFORMATIONAL MINISTRY**  
**COMBINED STATEMENT OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS**  
For the Year Ended December 31, 2019

	Program Services	Supporting Services		Totals
	Total Services	Management	Fundraising	
Wages	\$ 131,272	\$ 117	\$ 39,826	\$ 171,215
Travel expense	91,322	31	-	91,353
Officer compensation	91,093	-	-	91,093
CHE/NT program costs	43,050	-	-	43,050
Accounting fees	32,918	8,230	-	41,148
Grants and contributions	36,697	-	-	36,697
Other fee for service	-	27,537	-	27,537
Grantwriting services	-	-	24,000	24,000
Information technology	11,836	1,003	-	12,839
Dues	8,076	4,349	-	12,425
Conferences	11,268	-	-	11,268
Occupancy	11,017	-	73	11,090
Seminar costs	10,131	-	-	10,131
Payroll taxes	8,547	-	250	8,797
Advertising and promotion	4,592	-	264	4,856
Shipping	3,070	1,653	-	4,723
Office supplies	2,964	1,596	-	4,560
Bank fees	2,679	1,443	-	4,122
Insurance	2,005	501	-	2,506
Sales tax	1,539	828	-	2,367
Legal	-	730	-	730
	<u>\$ 504,076</u>	<u>\$ 48,018</u>	<u>\$ 64,413</u>	<u>\$ 616,507</u>

*See accountant's compilation report*

**ALLIANCE FOR TRANSFORMATIONAL MINISTRY**  
**COMBINED STATEMENT OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS**  
For the Year Ended December 31, 2018

	Program Services	Supporting Services		Totals
	Total Services	Management	Fundraising	
Wages	\$ 197,769	\$ 176	\$ 60,000	\$ 257,945
Travel expense	88,038	30	-	88,068
Officer compensation	87,381	-	-	87,381
CHE/NT program costs	68,205	-	-	68,205
Accounting fees	24,624	6,156	-	30,780
Other fee for service	-	26,796	-	26,796
Seminar costs	21,603	-	-	21,603
Occupancy	18,983	-	125	19,108
Information technology	13,690	1,160	-	14,850
Payroll taxes	10,558	-	309	10,867
Dues	6,701	3,609	-	10,310
Conferences	9,835	-	-	9,835
Office supplies	4,128	2,223	-	6,351
Shipping	3,736	2,011	-	5,747
Grants and contributions	4,557	-	-	4,557
Bank fees	2,484	1,337	-	3,821
Insurance	1,869	467	-	2,336
Grantwriting services	-	-	1,600	1,600
Advertising and promotion	1,237	-	71	1,308
Sales tax	568	306	-	874
	<u>\$ 565,966</u>	<u>\$ 44,271</u>	<u>\$ 62,105</u>	<u>\$ 672,342</u>

*See accountant's compilation report*

**ALLIANCE FOR TRANSFORMATIONAL MINISTRY**  
**COMBINED STATEMENTS OF CASH FLOWS - MODIFIED CASH BASIS**  
For the Years Ended December 31,

	<b>2019</b>	<b>2018</b>
<b><i>Cash Flows from Operating Activities:</i></b>		
Cash received from donors and registration fees	\$ 672,153	\$ 696,109
Cash paid to suppliers, grantees and employees	(615,759)	(676,084)
Interest income	7	5
Other income	10	-
	56,411	20,030
<b><i>Cash Flows from Investing Activities</i></b>		
(Purchase) of equipment	(597)	-
	(597)	-
Net Increase in Cash	55,814	20,030
<b><i>Beginning Cash</i></b>	470,415	450,385
<b><i>Ending Cash</i></b>	\$ 526,229	\$ 470,415
<b><i>Reconciliation of Changes in Net Assets to Net Cash Provided By Operating Activities:</i></b>		
Increase in net assets	\$ 55,663	\$ 23,772
Increase (Decrease) in operating liabilities		
Credit card payable	(1,204)	1,385
Payroll liabilities	1,952	(5,127)
	56,411	20,030
<b><i>Net Cash Provided By (Used In) Operating Activities</i></b>	\$ 56,411	\$ 20,030

*See accountant's compilation report*