DOING THE MOST GOOD℠

**William Booth**, *Founder*
**Brian Peddle**, *General*
**Commissioner Willis Howell**, *Territorial Commander*
**Major Art Penhale**, *Divisional Commander*

May 1, 2020

Major Ethan Frizzell
Area Commander
Nashville, TN

RE: AUDIT-Nashville, TN Area Command
NO RESPONSE NEEDED-AUDIT CLOSED
02/01/2019-09/30/2019

Dear Major Frizzell,

Thank you for your response regarding the audit that took place on October 22, 2019. Please accept my sincere gratitude for all that you do for The Salvation Army.

This letter will clear the audit for Nashville, TN Area Command.

Blessings,

Major Melody McClure
Divisional Finance Secretary

/tjd

Attachments

# Audit Report
# Of The
# Nashville Area Command
# Kentucky - Tennessee Division

## CONFIDENTIAL

**Regular**

**Period Covered**
**02/01/19-09/30/19**

**Auditors**
**Major Beatrice K. Boalt**
**Paul Leinenbach**
**Richard Lerner**
**Cheryl Moore**
**Major Carolyn Nichols**

**DATE OF AUDIT:**
**10/22/2019 - 10/25/2019**

**Majors Ethan and Sue Frizzell**

**Area Commanders**
**By signing this audit report, I attest that all pertinent information, to the best of my knowledge, has been made available to the auditors.**

**Major Art Penhale**

**Board Review Stamp**

**Divisional Commander**

# Scope

**Nashville Area Command**

**Accounts covered:**

**Operating**

**Period Covered:**

**02/01/19-09/30/19**

# Overview

Auditors of The Salvation Army Southern Territorial Internal Audit team recently conducted an audit of the Nashville Area Command. The audit focused on the controls in place at the unit for the period of 02/01/19-09/30/19. The auditors completed their fieldwork on 10/25/2019. The scope of this audit included the Operating Account and all associated subsidiary accounts.

The objective of the audit was to determine whether or not the internal controls in place were adequately designed and operating effectively.

We conducted our audit in accordance with the Standards for the Professional Practice of Internal Auditing. Our audit procedures included interviewing managers and personnel who work directly or indirectly with any aspect of the accounting function, as well as examining documents and records. The following procedures were used when examining documents:

- **Accounts Payable / Receivable** – All accounts payable and receivable were reviewed for accuracy.
- **Disbursements** – 10% of all checks up to a maximum of 250 were selected for review.
- **Receipts** – 10% of all deposits up to a maximum of 250 were selected for review. Additionally, a selection of subsidiary receipt books were also selected for review.
- **Bank Reconciliations** – All bank accounts were reviewed to ensure accuracy.
- **Client Files** – Client files were selected for review.
- **Financial Statements** – All reserve accounts held at Divisional and Territorial Headquarters were reviewed for accuracy.
- **Journals/Gifts in Kind** – Journals were selected for review.
- **Payroll** – Three consecutive payroll cycles were selected for review. A paid holiday is included in one of the cycles that were reviewed. Additionally, a selection of exempt employees and nonexempt employees were also selected for review.
- **Personnel Files** – The personnel files of all employees hired during the audit period were reviewed. Additionally, the personnel files of a selection of employees who were terminated during the audit period were also reviewed.
- **Payroll** – The time sheets for the three selected payroll cycles were reviewed.
- **I-9 Forms** – The I-9 forms for all employees hired during the audit period were reviewed.
- **Post Retirement Service Agreement** – All post retirement service agreements that were in force during the audit period were reviewed.
- **Petty Cash** – All petty cash was reviewed.
- **Officer's Allowance** – All Officer's allowance calculations were reviewed.
- **Employee Vacation** – The vacation usage of employees was reviewed.
- **Safe** – All safes were reviewed.
- **Safe from Harm** – Safe From Harm Certification for all officers was reviewed.
- **Unit Grants/Contracts/Leases** – All unit grants, contracts, and leases were reviewed to ensure that they were properly approved and executed.
- **Unrecorded Accounts Payable/Receivable** – All unrecorded accounts receivable and accounts payable were reviewed. The financial statements contained in the audit were adjusted accordingly.

An internal control system consists of many policies and procedures designed to provide management with reasonable assurance that organizational goals and objectives will be achieved. Please note that management is responsible for establishing and maintaining an effective system of internal control. Internal Audit is one of many monitoring tools available to assess the effectiveness of internal controls.

# Net Position
Nashville Area Command

**Accounts covered:**
Operating

**Period Covered:**
02/01/19-09/30/19

**Net Position:**

| Department Dates: | Appointment 4/30/2017 | Prior Fiscal Year 9/30/2018 | Current Audit 9/30/2019 |
|---|---|---|---|
| Area Command | 1,388,482 | 454,362 | 444,071 |
| Family Store | 143,531 | 59,811 | 31,954 |
| Berry St Corps | 31,893 | 49,150 | 77,231 |
| Citadel Corps | 35,699 | 60,371 | 70,764 |
| South Corps | 54,111 | 31,434 | 83,970 |
| Surplus (Deficit) per Audit Date | | | |
| Total | 1,653,715 | 655,128 | 707,990 |
| Change from Appointment | | -998,587 | -945,726 |
| Change from Prior Fiscal Year | | | 52,862 |

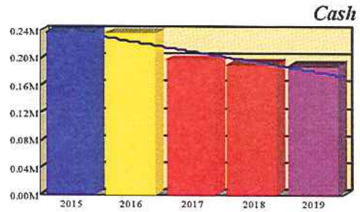
**Command Trust Breakdown**

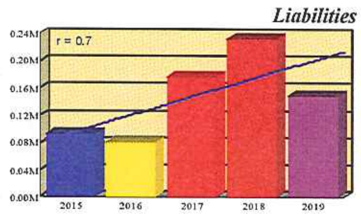
| | |
|---|---|
| As of 9/30/19 | $20,185,544 |
| As of 9/30/18 | $20,484,192 |
| Change | ($298,648) |

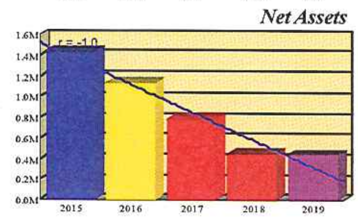
# September 2019 Financial Analysis
# E9040 - Nashville Area Command

Run on 10/21/2019 at 3:19 pm

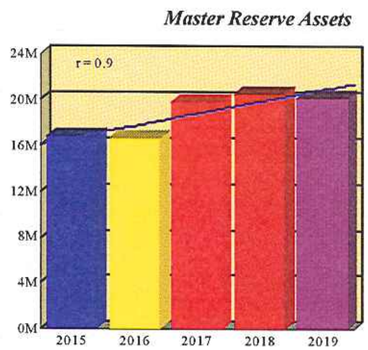
| Financial Position | 2019 | 2018 |
|---|---|---|
| **Assets** | | |
| Cash | $187,620 | $190,871 |
| Unrestricted Reserves at HQ | 172,919 | 354,314 |
| Designated Reserves at HQ | 25,363 | 15,314 |
| Accounts/Pledges Receivable | 71,338 | 56,162 |
| Inventory | 85,088 | 37,975 |
| Prepaid Expense & Deferred Charges | 3,958 | 3,958 |
| Furn & Equip, net of depr | 47,743 | 29,207 |
| **Total Assets** | **$594,030** | **$687,802** |
| **Liabilities** | | |
| Accts Payable & Accrued Exp | $147,688 | $231,170 |
| Other Current Liabilities | 2,270 | 2,270 |
| **Total Liabilities** | **$149,958** | **$233,440** |
| **Net Assets** | | |
| Accumulated Surplus/(Deficit) | 454,362 | 784,739 |
| Change in Net Operating Assets | (10,291) | (330,377) |
| **Total Net Assets** | **$444,071** | **$454,362** |
| **Total Liabilities and Net Assets** | **$594,030** | **$687,802** |




| Master Reserve Assets | 2019 | 2018 |
|---|---|---|
| **Reserve Type** | | |
| Unrestricted/General Operating | $172,919 | $354,314 |
| Unrestricted/Board Designated | 689,911 | 565,829 |
| Bd Des Fixed Rate Q-Endowments | 1,927,103 | 1,628,349 |
| Temporarily Restricted | 120,178 | 325,763 |
| Temp Restr - Cap Cmpgn | 1,895,318 | 1,598,708 |
| Permanently Restricted | 14,250,795 | 14,823,659 |
| Limited to Location | 1,129,320 | 1,187,570 |
| Unrestricted Limited to Location | - | - |
| Unrestricted Bd Des Lim Loc | - | - |
| **Total Master Reserve Assets** | **$20,185,544** | **$20,484,192** |




| Budgeted Activities | Budget 2019 | Actuals 2019 | Actuals 2018 | % vs PY | % vs Bud |
|---|---|---|---|---|---|
| **Support and Revenue** | | | | | |
| Direct Contributions | $2,250,000 | $2,538,478 | $2,446,569 | 4% | 13% |
| Gifts in Kind | 1,750,000 | 1,658,593 | 1,308,326 | 27% | (5%) |
| Special Fund Raising | 300,000 | 134,925 | 271,410 | (50%) | (55%) |
| Transfers to/from Other SA Units | 429,070 | 35,135 | 46,410 | (24%) | (92%) |
| Transfers from Unrestr Reserve Funds | 1,359,800 | 1,270,032 | 1,533,706 | (17%) | (7%) |
| Transfers from Restr Reserve Funds | 475,000 | - | - | - | (100%) |
| Unassociated Organizations | 325,000 | 133,130 | 131,969 | 1% | (59%) |
| Government Fees & Grants | 298,208 | 267,117 | 269,429 | (1%) | (10%) |
| Program Service Fees | 107,500 | 88,730 | 97,672 | (9%) | (17%) |
| Sales to the Public | 300 | 124 | 446 | (72%) | (59%) |
| Gain/(Loss) on Sale of LB&E | - | 12,831 | (308) | (4,266%) | - |
| Interest Earnings | 600 | 3,604 | 6,753 | (47%) | 501% |
| **Total Support and Revenue** | **$7,295,478** | **$6,142,700** | **$6,112,382** | **-%** | **(16%)** |
| **Expense** | | | | | |
| Salaries & Officer Allowances | $1,535,026 | $1,244,766 | $1,197,879 | 4% | (19%) |
| Officer & Employee Benefits | 452,122 | 306,666 | 294,912 | 4% | (32%) |
| Payroll Taxes | 144,711 | 109,461 | 111,559 | (2%) | (24%) |
| Professional Fees | 381,334 | 379,873 | 376,739 | 1% | -% |
| Supplies | 70,045 | 166,274 | 107,535 | 55% | 137% |
| Telephone | 32,746 | 43,905 | 41,663 | 5% | 34% |
| Postage & Shipping | 62,050 | 99,997 | 100,982 | (1%) | 61% |
| Occupancy | 291,242 | 340,241 | 1,047,190 | (68%) | 17% |
| Furnishings & Equipment | 72,000 | 68,723 | 149,394 | (54%) | (5%) |
| Printing & Publications | 311,200 | 942,260 | 221,241 | 326% | 203% |
| Travel, Meals & Transportation | 54,850 | 50,499 | 37,202 | 36% | (8%) |
| Conferences & Major Trips | 63,000 | 48,603 | 26,027 | 87% | (23%) |
| Specific Assistance to Individuals | 2,290,871 | 1,403,555 | 1,667,089 | (16%) | (39%) |
| Organization Dues | 3,500 | 2,105 | 4,379 | (52%) | (40%) |
| Awards & Grants | 13,460 | 17,125 | 11,043 | 55% | 27% |
| Miscellaneous | 60,100 | 58,875 | 59,872 | (2%) | (2%) |
| Support Service | 449,017 | 430,272 | 460,830 | (7%) | (4%) |
| Transfers to SA Units | 440,550 | 430,871 | 519,495 | (17%) | (2%) |
| Depreciation | 8,461 | 8,919 | 7,730 | 15% | 5% |
| **Total Expense** | **$6,736,285** | **$6,152,991** | **$6,442,759** | **(4%)** | **(9%)** |
| **Change in Net Operating Assets** | **$559,193** | **($10,291)** | **($330,377)** | **(97%)** | **(102%)** |

E9040 - Nashville Area Command
Finance Return for Audit Report
For the Twelve Months Ending Monday, September 30, 2019



| Account Number / Description | Prior Year to Date | Current Year to Date | Adjustments to Current Year | Current Year to Date With Adjustments | Budget To Date | Annual Budget |
|---|---|---|---|---|---|---|
| | | Balance Sheet | | | | |
| Assets | | | | | | |
| 1001 Cash in Bank | $190,371.41 | $187,119.63 | | $187,119.63 | | |
| 1006 Individual Petty Cash | 500.00 | 500.00 | | 500.00 | | |
| 1104 THQ Reserves | 354,314.42 | 172,918.87 | | 172,918.87 | | |
| 1111 Board Designated - Vehicle Deposits | 7,648.27 | 16,496.19 | | 16,496.19 | | |
| 1112 Property Maintenance Deposits | 7,665.75 | 8,866.62 | | 8,866.62 | | |
| 1201 Accounts Receivable-Non Automated Systems | 39,135.00 | 44,635.00 | | 44,635.00 | | |
| 1202 Accounts Receivable-Non Automated Systems | 6,054.82 | 13,464.15 | | 13,464.15 | | |
| 1203 Accounts Receivable-DHQ | 6,421.63 | 364.40 | | 364.40 | | |
| 1204 Accounts Receivable-Other SA Units | 4,550.42 | 12,874.50 | | 12,874.50 | | |
| 1403 Gift Card Inventory | 37,975.00 | 85,088.34 | | 85,088.34 | | |
| 1501 Prepaid Expenses And Deferred Charges | 3,958.41 | 3,958.41 | | 3,958.41 | | |
| 1840 Furnishings And Equipment | 2,500.00 | 2,500.00 | | 2,500.00 | | |
| 1841 Furnishings And Equipment-Small Vehicles | 94,292.94 | 29,090.32 | | 29,090.32 | | |
| 1842 Furnishings And Equipment-Medium Vehicles | 44,815.36 | 51,232.47 | | 51,232.47 | | |
| 1843 Furnishings And Equipment-Large Vehicles | 6,500.00 | 6,500.00 | | 6,500.00 | | |
| 1849 Accumulated Depreciation-Equipment | (118,901.14) | (41,579.32) | | (41,579.32) | | |
| Total Assets | 687,802.29 | 594,029.58 | | 594,029.58 | | |
| Liabilities | | | | | | |
| 2001 Accounts Payable-Automated Systems | 50,378.65 | 37,485.84 | | 37,485.84 | | |
| 2002 Accounts Payable-Non Automated Entries | 38,242.55 | 35,876.66 | | 35,876.66 | | |
| 2004 Accounts Payable - SA Other | | 2,087.53 | | 2,087.53 | | |
| 2006 Accounts Payable - THQ | 8,509.24 | 35.00 | | 35.00 | | |
| 2007 Accounts Payable - DHQ | 4,309.12 | 8,176.92 | | 8,176.92 | | |
| 2015 Accounts Payable Support Service | 127,726.90 | 64,026.42 | | 64,026.42 | | |
| 2032 Employee Medical Insurance Premiums Payable | 1,870.57 | | | | | |
| 2033 United Way Deductions Payable | 133.22 | | | | | |
| 2401 Personal Deposits, Guests And Clients | 2,270.00 | 2,270.00 | | 2,270.00 | | |
| Total Liabilities | 233,440.25 | 149,958.37 | | 149,958.37 | | |
| Deposits Held at THQ/DHQ for Other Units | | | | | | |
| Surplus/Deficit | | | | | | |
| 3901 Current Year Net Income and Expense | (330,376.99) | (10,290.83) | | (10,290.83) | 558,913.04 | 703,717.15 |
| 3903 Accumulated Surplus/Deficit | 784,739.03 | 454,362.04 | | 454,362.04 | | |
| Surplus/Deficit to Date | 454,362.04 | 444,071.21 | | 444,071.21 | 558,913.04 | 703,717.15 |

E9040 - Nashville Area Command
Finance Return for Audit Report
For the Twelve Months Ending Monday, September 30, 2019



| Account Number / Description | Prior Year to Date | Current Year to Date | Adjustments to Current Year | Current Year to Date With Adjustments | Budget To Date | Annual Budget |
|---|---|---|---|---|---|---|
| Total Liabilities and Net Assets | 687,802.29 | 594,029.58 | | 594,029.58 | 558,913.04 | 703,717.15 |

E9040 - Nashville Area Command
Finance Return for Audit Report
For the Twelve Months Ending Monday, September 30, 2019



Income and Expense Statement

| Account Number / Description | Prior Year to Date | Current Year to Date | Adjustments to Current Year | Current Year to Date With Adjustments | Budget To Date | Annual Budget |
|---|---|---|---|---|---|---|
| Income | | | | | | |
| 4001 Donations - General | 1,603,088.17 | 1,385,270.15 | | 1,385,270.15 | 1,500,000.00 | 225,000.00 |
| 4002 Seasonal Donations | 843,480.96 | 1,153,208.03 | | 1,153,208.03 | 750,000.00 | 112,500.00 |
| 4050 Gifts-in-Kind | 1,304,378.25 | 1,658,593.34 | | 1,658,593.34 | 1,750,000.00 | 262,500.00 |
| 4051 Gifts-in-Kind Placed in Service | 3,948.00 | | | | | |
| 4201 Special Fund Raising Events | 271,409.81 | 134,925.02 | | 134,925.02 | 300,000.00 | 130,000.00 |
| 4701 Income From Unassociated Organizations | 131,969.37 | 133,130.24 | | 133,130.24 | 325,000.00 | 33,750.00 |
| 5001 Public Funds/Agency Funds | 269,429.15 | 267,117.00 | | 267,117.00 | 298,208.00 | 28,184.00 |
| 6201 Program Service Fees | 97,671.78 | 88,730.08 | | 88,730.08 | 107,500.00 | 12,925.00 |
| 6403 Vending Machine - Canteen Sales | 217.96 | 123.99 | | 123.99 | 150.00 | 22.50 |
| 6435 Sales Junk | 228.00 | | | | | |
| 6703 Realized Gains (Losses) on Sale of Equipment | (307.99) | 12,830.92 | | 12,830.92 | | |
| 6801 Interest Income | 6,752.98 | 3,604.45 | | 3,604.45 | 600.00 | 90.00 |
| Total Income | 4,532,266.44 | 4,837,533.22 | | 4,837,533.22 | 5,031,458.00 | 804,971.50 |
| Expenses | | | | | | |
| 7001 Officers Allowance and Grants | 46,269.68 | 45,685.44 | | 45,685.44 | 40,295.00 | 5,864.25 |
| 7002 Salaries - Exempt Employees | 454,271.57 | 435,045.28 | | 435,045.28 | 474,257.00 | 71,138.55 |
| 7003 Salaries - Non-exempt Employees | 687,473.57 | 735,831.44 | | 735,831.44 | 975,274.00 | 146,291.10 |
| 7004 Salaries - Temporary/Seasonal Employees | 9,863.70 | 28,203.34 | | 28,203.34 | 45,300.00 | 6,795.00 |
| 7101 Officers' Life/Accident Insurance | | 432.00 | | 432.00 | | |
| 7102 Employee Life/Accident Insurance | 1,775.00 | 1,846.00 | | 1,846.00 | 2,342.96 | 341.98 |
| 7103 Employee Medical Insurance Premiums | 213,384.55 | 225,689.15 | | 225,689.15 | 373,824.00 | 56,073.60 |
| 7104 Pension - Employees | 42,163.14 | 25,415.98 | | 25,415.98 | 51,850.00 | 7,777.50 |
| 7105 SA Employee Retirement Contributions | 11,039.55 | 26,427.15 | | 26,427.15 | | |
| 7108 Officers' Health Care Provision Assessments | 18,294.00 | 19,200.00 | | 19,200.00 | 15,900.00 | 2,385.00 |
| 7109 Officers' Retirement Assessments | 7,296.00 | 7,656.00 | | 7,656.00 | 7,665.00 | 1,149.75 |
| 7112 Employee Disability Insurance | 960.00 | | | | 540.00 | 81.00 |
| 7201 FICA - Salvation Army Portion | 84,208.53 | 88,616.69 | | 88,616.69 | 114,354.00 | 17,153.10 |
| 7203 Workers' Compensation Insurance | 27,350.38 | 20,844.23 | | 20,844.23 | 30,357.00 | 4,553.55 |
| 8001 Professional Fees | 356,847.06 | 362,057.19 | | 362,057.19 | 351,363.96 | 52,650.00 |
| 8008 Audit Fees | 9,700.00 | 5,500.00 | | 5,500.00 | 20,000.00 | 3,000.00 |
| 8009 Data Processing Fees (Accounting, Payroll) | 10,192.03 | 12,315.97 | | 12,315.97 | 10,000.00 | 1,500.00 |
| 8101 Medical Supplies | | 341.99 | | 341.99 | | |
| 8102 Uniforms | 348.55 | 2,824.27 | | 2,824.27 | 2,000.00 | 725.00 |
| 8103 Educational, Recreational, and Craft Supplies | 10,212.98 | 16,164.50 | | 16,164.50 | 12,376.00 | 1,856.40 |
| 8104 Food and Beverages | 55,913.77 | 96,765.37 | | 96,765.37 | 30,456.00 | 4,568.40 |
| 8106 Office Supplies | 26,960.57 | 40,748.78 | | 40,748.78 | 16,588.00 | 2,488.20 |
| 8107 Duplicating and Printing Supplies | 4,494.63 | 2,504.42 | | 2,504.42 | 3,625.00 | 543.75 |

E9040 - Nashville Area Command
Finance Return for Audit Report
For the Twelve Months Ending Monday, September 30, 2019



| Account Number / Description | Prior Year to Date | Current Year to Date | Adjustments to Current Year | Current Year to Date With Adjustments | Budget To Date | Annual Budget |
|---|---|---|---|---|---|---|
| 8110 Kitchen, Dining Room Supplies | 9,604.44 | 6,924.71 | | 6,924.71 | 5,000.00 | 750.00 |
| 8201 Office Telephones | 33,431.35 | 26,201.07 | | 26,201.07 | 26,444.00 | 3,966.60 |
| 8202 Cell Phones and Internet | 8,231.73 | 17,703.80 | | 17,703.80 | 6,302.00 | 945.30 |
| 8301 Postage and Parcel Post | 100,982.02 | 99,996.66 | | 99,996.66 | 62,050.00 | 9,307.50 |
| 8401 Facility Rent | 28,063.85 | 29,100.00 | | 29,100.00 | 44,980.00 | 6,747.00 |
| 8403 Building and Equipment Insurance | 48,464.49 | 51,183.42 | | 51,183.42 | 53,394.00 | 8,009.10 |
| 8405 Utiltities | 129,856.82 | 136,431.70 | | 136,431.70 | 122,834.00 | 18,425.10 |
| 8409 Property Upkeep and Repairs | 825,221.28 | 105,573.40 | | 105,573.40 | 54,500.00 | 8,175.00 |
| 8413 Janitorial Supplies | 15,584.04 | 17,952.89 | | 17,952.89 | 15,534.00 | 2,330.10 |
| 8501 Rentals of Furnishings and Equipment | 11,042.10 | 15,282.63 | | 15,282.63 | 12,000.00 | 1,800.00 |
| 8502 Repairs and Maintenance - Furnishings and Equipment | 24,566.76 | 33,229.52 | | 33,229.52 | 35,000.00 | 5,250.00 |
| 8503 Purchases of Furnishings and Equipment | 113,785.35 | 20,211.17 | | 20,211.17 | 25,000.00 | 3,750.00 |
| 8601 Printing and Other Media Preparation | 187,098.22 | 904,336.57 | | 904,336.57 | 259,500.00 | 38,925.00 |
| 8606 Subscriptions | 771.84 | 190.00 | | 190.00 | 500.00 | 75.00 |
| 8607 Purchase of S.A Periodical Publications (War Cry, etc.) | 906.00 | 118.00 | | 118.00 | 1,200.00 | 180.00 |
| 8608 Advertising and Public Information Charges | 32,464.85 | 37,615.24 | | 37,615.24 | 50,000.00 | 7,500.00 |
| 8701 Other Transportation and Meals | 7,796.31 | 13,617.88 | | 13,617.88 | 5,000.00 | 750.00 |
| 8702 Salvation Army Vehicles - Operating Costs | 19,023.28 | 14,137.58 | | 14,137.58 | 36,200.00 | 5,430.00 |
| 8704 Salvation Army Vehicles - Insurance | 8,602.00 | 16,479.02 | | 16,479.02 | 10,250.00 | 1,537.50 |
| 8706 Leased Vehicles - Operating Costs | 1,780.00 | 6,210.00 | | 6,210.00 | 1,600.00 | 240.00 |
| 8707 Auto Allowances - Employees, Officers and | | 55.00 | | 55.00 | 1,800.00 | 270.00 |
| 8801 Conference Attendance | 16,954.18 | 36,584.96 | | 36,584.96 | 40,000.00 | 6,000.00 |
| 8802 Out-of-Town Travel | 9,072.96 | 12,017.83 | | 12,017.83 | 23,000.00 | 3,450.00 |
| 8906 Specific Assistance to Individuals | 181,333.20 | 236,721.47 | | 236,721.47 | 477,335.00 | 71,600.25 |
| 8916 Specific Assistance - Seasonal/Disaster | 1,391,708.50 | 1,079,022.61 | | 1,079,022.61 | 1,721,900.00 | 258,285.00 |
| 8920 Statewide and Interstate Payments Individual | 94,046.88 | 87,810.63 | | 87,810.63 | 91,636.00 | 13,745.40 |
| 9001 Organization Dues | 4,379.24 | 2,105.31 | | 2,105.31 | 3,500.00 | 525.00 |
| 9103 Scholarship Grants/Tuition Payments | 8,460.00 | 17,125.00 | | 17,125.00 | 13,460.00 | 6,269.00 |
| 9111 Christmas Remembrances | 2,582.65 | | | | | |
| 9402 World Services and Harvest Festival | 59,250.00 | 58,440.38 | | 58,440.38 | 59,600.00 | 8,940.00 |
| 9410 Sundry Expense | 621.50 | 434.85 | | 434.85 | 500.00 | 75.00 |
| 9692 Support Service to Headquarters | 460,829.72 | 430,272.06 | | 430,272.06 | 449,017.00 | 67,352.55 |
| 9704 Furnishings and Equipment Depreciation | 7,729.93 | 8,918.92 | | 8,918.92 | 8,461.00 | 1,269.15 |
| Total Expenses | 5,923,264.75 | 5,722,119.47 | | 5,722,119.47 | 6,295,864.92 | 948,810.68 |
| Net Income and Expense | (1,390,998.31) | (884,586.25) | | (884,586.25) | (1,264,406.92) | (143,839.18) |

| Account Number / Description | Prior Year to Date | Current Year to Date | Adjustments to Current Year | Current Year to Date With Adjustments | Budget To Date | Annual Budget |
|---|---|---|---|---|---|---|
| | | Appropriations | | | | |
| Appropriations (In ) | | | | | | |
| 4620 City Activity Appropriation | 39,773.04 | 21,235.00 | | 21,235.00 | 30,570.00 | 4,585.50 |
| 4628 Unrestricted Trust Funds | 1,533,705.90 | 1,270,031.73 | | 1,270,031.73 | 1,359,799.96 | 273,553.33 |
| 4629 Restricted Trust Funds | | | | | 475,000.00 | 475,000.00 |
| 4638 From Other SA Groups | | | | | 118,500.00 | 118,500.00 |
| 4677 Grants From THQ To Local Units | 6,636.98 | 13,900.00 | | 13,900.00 | 280,000.00 | 42,000.00 |
| Total Appropriations (In) | 1,580,115.92 | 1,305,166.73 | | 1,305,166.73 | 2,263,869.96 | 913,638.83 |
| Appropriations (Out ) | | | | | | |
| 9613 Grants From Other SA Units | | 28,567.27 | | 28,567.27 | | |
| 9620 City Activity Appropriation | 519,494.60 | 402,304.04 | | 402,304.04 | 440,550.00 | 66,082.50 |
| Total Appropriations (Out) | 519,494.60 | 430,871.31 | | 430,871.31 | 440,550.00 | 66,082.50 |
| Net Appropriations (In and Out) | 1,060,621.32 | 874,295.42 | | 874,295.42 | 1,823,319.96 | 847,556.33 |
| Total Fund Balancing | | | | | (558,913.04) | (703,717.15) |
| Total Current Yr Surplus/Deficit | (330,376.99) | (10,290.83) | | (10,290.83) | 558,913.04 | 703,717.15 |

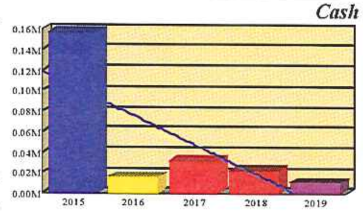
DOING THE MOST GOOD

# September 2019 Financial Analysis
# E6040 - Nashville, TN Thrift Store

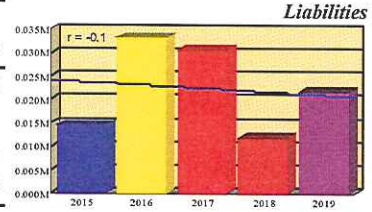
**Run on 10/21/2019 at 5:03 pm**

| Financial Position | 2019 | 2018 |
|---|---|---|
| **Assets** | | |
| Cash | $11,027 | $23,252 |
| Designated Reserves at HQ | 7,980 | 7,980 |
| Accounts/Pledges Receivable | 1,861 | - |
| Furn & Equip, net of depr | 32,863 | 40,447 |
| **Total Assets** | **$53,732** | **$71,679** |
| **Liabilities** | | |
| Accts Payable & Accrued Exp | $21,778 | $11,868 |
| **Total Liabilities** | **$21,778** | **$11,868** |
| **Net Assets** | | |
| Accumulated Surplus/(Deficit) | $59,811 | $57,575 |
| Change in Net Operating Assets | (27,858) | 2,236 |
| **Total Net Assets** | **$31,954** | **$59,811** |
| **Total Liabilities and Net Assets** | **$53,732** | **$71,679** |

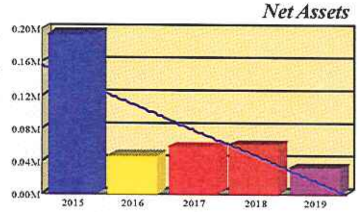
*Cash*




*Liabilities*




*Net Assets*




| Master Reserve Assets | 2019 | 2018 |
|---|---|---|
| **Reserve Type** | | |
| **Total Master Reserve Assets** | | |

*Master Reserve Assets*

| Budgeted Activities | Budget 2019 | Actuals 2019 | Actuals 2018 | % vs PY | % vs Bud |
|---|---|---|---|---|---|
| **Support and Revenue** | | | | | |
| Direct Contributions | - | $699 | $552 | 27% | - |
| Transfers to/from Other SA Units | - | 10,000 | 95,000 | (89%) | - |
| Sales to the Public | 755,500 | 605,543 | 584,474 | 4% | (20%) |
| Interest Earnings | 104 | 131 | 127 | 4% | 26% |
| Other | 404 | (987) | (387) | 155% | (344%) |
| **Total Support and Revenue** | **$756,008** | **$615,385** | **$679,765** | **(9%)** | **(19%)** |
| **Expense** | | | | | |
| Salaries & Officer Allowances | $310,421 | $232,329 | $224,873 | 3% | (25%) |
| Officer & Employee Benefits | 146,265 | 74,000 | 86,289 | (14%) | (49%) |
| Payroll Taxes | 29,932 | 18,821 | 16,526 | 14% | (37%) |
| Professional Fees | 53,710 | 42,407 | 56,916 | (25%) | (21%) |
| Supplies | 15,250 | 15,032 | 13,204 | 14% | (1%) |
| Telephone | 2,800 | 5,478 | 4,012 | 37% | 96% |
| Postage & Shipping | 200 | - | - | - | (100%) |
| Occupancy | 163,306 | 159,314 | 151,323 | 5% | (2%) |
| Furnishings & Equipment | - | 2,834 | 10,386 | (73%) | - |
| Printing & Publications | 700 | 7,797 | 25,082 | (69%) | 1,014% |
| Travel, Meals & Transportation | 7,040 | 10,424 | 10,814 | (4%) | 48% |
| Specific Assistance to Individuals | 15,000 | 11,161 | 11,664 | (4%) | (26%) |
| Organization Dues | 208 | 102 | 102 | - | (51%) |
| Awards & Grants | 728 | - | - | - | (100%) |
| Miscellaneous | 811 | - | - | - | (100%) |
| Support Service | 73,500 | 54,866 | 57,151 | (4%) | (25%) |
| Transfers to SA Units | 13,822 | 1,094 | 955 | 15% | (92%) |
| Depreciation | - | 7,583 | 8,233 | (8%) | - |
| **Total Expense** | **$833,693** | **$643,243** | **$677,529** | **(5%)** | **(23%)** |
| **Change in Net Operating Assets** | **($77,685)** | **($27,858)** | **$2,236** | **(1,346%)** | **(64%)** |

E6040 - Nashville, TN Thrift Store
Finance Return for Audit Report
For the Twelve Months Ending Monday, September 30, 2019

Balance Sheet

| Account Number / Description | Prior Year to Date | Current Year to Date | Adjustments to Current Year | Current Year to Date With Adjustments | Budget To Date | Annual Budget |
|---|---|---|---|---|---|---|
| Assets | | | | | | |
| 1001 Cash in Bank | $22,402.24 | $10,177.33 | | $10,177.33 | | |
| 1006 Individual Petty Cash | 50.00 | 50.00 | | 50.00 | | |
| 1008 Store Fund Change | 800.00 | 800.00 | | 800.00 | | |
| 1111 Board Designated - Vehicle Deposits | 7,980.37 | 7,980.37 | | 7,980.37 | | |
| 1202 Accounts Receivable-Non Automated Systems | | 1,860.56 | | 1,860.56 | | |
| 1840 Furnishings And Equipment | 11,900.00 | 11,900.00 | | 11,900.00 | | |
| 1843 Furnishings And Equipment | 98,796.23 | 98,796.23 | | 98,796.23 | | |
| 1849 Accumulated Depreciation-Equipment | (70,249.71) | (77,832.89) | | (77,832.89) | | |
| Total Assets | 71,679.13 | 53,731.60 | | 53,731.60 | | |
| Liabilities | | | | | | |
| 2001 Accounts Payable-Automated Systems | 1,777.58 | 6,930.07 | | 6,930.07 | | |
| 2002 Accounts Payable-Non Automated Entries | 1,800.00 | | | | | |
| 2004 Accounts Payable Other Salvation Army Units | | 1,229.86 | | 1,229.86 | | |
| 2006 Accounts Payable THQ | 565.60 | | | | | |
| 2007 Accounts Payable DHQ | 2,218.71 | 2,394.56 | | 2,394.56 | | |
| 2015 Accounts Payable - Support Service | 5,556.51 | 11,223.57 | | 11,223.57 | | |
| 2032 Employee Medical Insurance Premiums Payable | (50.65) | | | | | |
| Total Liabilities | 11,867.75 | 21,778.06 | | 21,778.06 | | |
| Deposits Held at THQ/DHQ for Other Units | | | | | | |
| Surplus/Deficit | | | | | | |
| 3901 Current Year Net Income and Expense | 2,236.04 | (27,857.84) | | (27,857.84) | (77,685.00) | (54,236.32) |
| 3903 Accumulated Surplus/Deficit | 57,575.34 | 59,811.38 | | 59,811.38 | | |
| Surplus/Deficit to Date | 59,811.38 | 31,953.54 | | 31,953.54 | | |
| Total Liabilities and Net Assets | 71,679.13 | 53,731.60 | | 53,731.60 | | |

E6040 - Nashville, TN Thrift Store
Finance Return for Audit Report
For the Twelve Months Ending Monday, September 30, 2019

Income and Expense Statement

| Account Number / Description | Prior Year to Date | Current Year to Date | Adjustments to Current Year | Current Year to Date With Adjustments | Budget To Date | Annual Budget |
|---|---|---|---|---|---|---|
| Income | | | | | | |
| 4001 Donations - General | 551.56 | 698.51 | | 698.51 | | |
| 6431 Sales Stores | 545,010.34 | 527,325.46 | | 527,325.46 | 710,000.00 | 42,600.00 |
| 6433 Sales Rags | 10,519.18 | 9,165.83 | | 9,165.83 | 15,000.00 | |
| 6435 Sales Junk | 279.70 | 853.10 | | 853.10 | 500.00 | 5.00 |
| 6436 Sales Vehicles | 27,075.00 | 22,675.00 | | 22,675.00 | 30,000.00 | 1,200.00 |
| 6437 Sales Corps Welfare Vouchers | 1,590.13 | 45,523.61 | | 45,523.61 | | |
| 6801 Interest Income | 126.50 | 131.11 | | 131.11 | 104.00 | 10.40 |
| 6901 Sundry/Miscellaneous Revenue | (387.23) | (987.33) | | (987.33) | 404.00 | (3,227.96) |
| Total Income | 584,765.18 | 605,385.29 | | 605,385.29 | 756,008.00 | 40,587.44 |
| Expenses | | | | | | |
| 7003 Salaries - Non-exempt Employees | 224,872.55 | 232,328.94 | | 232,328.94 | 310,421.00 | 31,042.10 |
| 7102 Employee Life/Accident Insurance | 568.00 | 568.00 | | 568.00 | 1,065.00 | |
| 7103 Employee Medical Insurance Premiums | 76,638.78 | 65,258.86 | | 65,258.86 | 136,000.00 | 11,400.00 |
| 7104 Pension - Employees | 7,534.18 | 4,325.06 | | 4,325.06 | 9,200.00 | 1,748.00 |
| 7105 SA Employee Retirement Contributions - Programs | 1,548.38 | 3,848.45 | | 3,848.45 | | |
| 7201 FICA - Salvation Army Portion | 16,525.89 | 17,301.78 | | 17,301.78 | 23,751.00 | 2,375.10 |
| 7203 Workers' Compensation Insurance | | 1,519.45 | | 1,519.45 | 6,181.00 | 494.48 |
| 8001 Professional Fees | 55,382.24 | 40,591.66 | | 40,591.66 | 51,260.00 | 5,126.00 |
| 8008 Audit Fees | | | | | 750.00 | |
| 8009 Data Processing Fees (Accounting, Payroll) | 1,533.85 | 1,815.80 | | 1,815.80 | 1,700.00 | 340.00 |
| 8101 Medical Supplies | 27.94 | | | | 400.00 | |
| 8102 Uniforms | 404.00 | 908.00 | | 908.00 | 100.00 | 31.00 |
| 8104 Food and Beverages | | 130.59 | | 130.59 | 200.00 | 6.00 |
| 8106 Office Supplies | 12,671.08 | 13,993.48 | | 13,993.48 | 12,000.00 | 1,200.00 |
| 8107 Duplicating and Printing Supplies | 101.33 | | | | 250.00 | |
| 8108 Goods Purchased for Resale | | | | | 2,000.00 | |
| 8110 Kitchen, Dining Room Supplies | | | | | 50.00 | |
| 8111 Miscellaneous Supplies | | | | | 250.00 | |
| 8201 Office Telephones | 448.10 | 1,696.89 | | 1,696.89 | 1,000.00 | 140.00 |
| 8202 Cell Phones and Internet | 3,563.64 | 3,780.90 | | 3,780.90 | 1,800.00 | 198.00 |
| 8301 Postage and Parcel Post | | | | | 200.00 | 42.00 |
| 8401 Facility Rent | 107,580.00 | 105,600.00 | | 105,600.00 | 115,000.00 | 11,500.00 |
| 8403 Building and Equipment Insurance | 19.95 | 1,034.20 | | 1,034.20 | 3,070.00 | |
| 8405 Utiltities | 29,710.51 | 31,387.88 | | 31,387.88 | 30,000.00 | 2,400.00 |
| 8409 Property Upkeep and Repairs | 5,725.58 | 9,325.08 | | 9,325.08 | 8,736.00 | 1,572.48 |
| 8413 Janitorial Supplies | 1,619.25 | 1,991.29 | | 1,991.29 | 2,500.00 | 225.00 |
| 8420 Dump Fees | 6,667.43 | 9,975.40 | | 9,975.40 | 4,000.00 | 320.00 |
| 8502 Repairs and Maintenance - Furnishings and Equipment | 1,263.81 | 1,441.95 | | 1,441.95 | | |

E6040 - Nashville, TN Thrift Store
Finance Return for Audit Report
For the Twelve Months Ending Monday, September 30, 2019



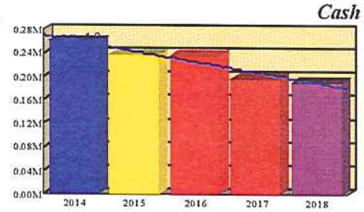
| Account Number / Description | Prior Year to Date | Current Year to Date | Adjustments to Current Year | Current Year to Date With Adjustments | Budget To Date | Annual Budget |
|---|---|---|---|---|---|---|
| 8503 Purchases of Furnishings and Equipment | 9,122.26 | 1,392.26 | | 1,392.26 | | |
| 8601 Printing and Other Media Preparation | 290.00 | | | | 700.00 | 28.00 |
| 8608 Advertising and Public Information Charges | 24,791.92 | 7,797.04 | | 7,797.04 | | |
| 8702 Salvation Army Vehicles - Operating Costs | 6,753.78 | 5,236.83 | | 5,236.83 | 3,200.00 | 192.00 |
| 8704 Salvation Army Vehicles - Insurance | 4,060.08 | 5,186.88 | | 5,186.88 | 3,840.00 | 460.80 |
| 8920 Statewide and Interstate Payments Individual | 11,663.50 | 11,161.23 | | 11,161.23 | 15,000.00 | 2,100.00 |
| 9001 Organization Dues | 102.00 | 102.00 | | 102.00 | 208.00 | 83.20 |
| 9111 Christmas Remembrances | | | | | 728.00 | 6,552.00 |
| 9410 Sundry Expense | | | | | 811.00 | 811.00 |
| 9692 Support Service to Headquarters | 57,151.15 | 54,866.45 | | 54,866.45 | 73,500.00 | 10,290.00 |
| 9704 Furnishings and Equipment Depreciation | 8,232.96 | 7,583.18 | | 7,583.18 | | |
| Total Expenses | 676,574.14 | 642,149.53 | | 642,149.53 | 819,871.00 | 90,677.16 |
| Net Income and Expense | (91,808.96) | (36,764.24) | | (36,764.24) | (63,863.00) | (50,089.72) |

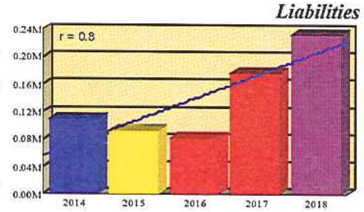
| Account Number / Description | Prior Year to Date | Current Year to Date | Adjustments to Current Year | Current Year to Date With Adjustments | Budget To Date | Annual Budget |
|---|---|---|---|---|---|---|
| | | Appropriations | | | | |
| Appropriations (In ) | | | | | | |
| 4620 City Activity Appropriation | 95,000.00 | 10,000.00 | | 10,000.00 | | |
| Total Appropriations (In) | 95,000.00 | 10,000.00 | | 10,000.00 | | |
| Appropriations (Out ) | | | | | | |
| 9620 City Activity Appropriation | 955.00 | 1,093.60 | | 1,093.60 | 13,822.00 | 4,146.60 |
| Total Appropriations (Out) | 955.00 | 1,093.60 | | 1,093.60 | 13,822.00 | 4,146.60 |
| Net Appropriations (In and Out) | 94,045.00 | 8,906.40 | | 8,906.40 | (13,822.00) | (4,146.60) |
| Total Fund Balancing | | | | | 77,685.00 | 54,236.32 |
| Total Current Yr Surplus/Deficit | 2,236.04 | (27,857.84) | | (27,857.84) | (77,685.00) | (54,236.32) |

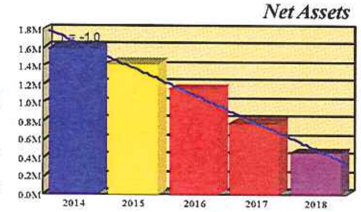
# September 2018 Financial Analysis
# E9040 - Nashville Area Command

Run on 10/23/2019 at 9:23 am

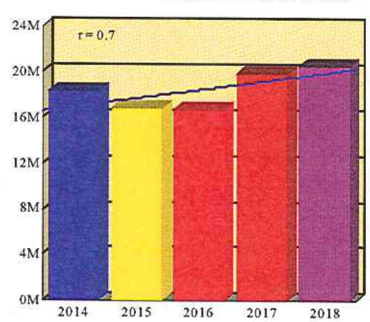
| Financial Position | 2018 | 2017 |
|---|---|---|
| **Assets** | | |
| Cash | $190,871 | $197,719 |
| Unrestricted Reserves at HQ | 354,314 | 648,398 |
| Designated Reserves at HQ | 15,314 | 25,314 |
| Accounts/Pledges Receivable | 56,162 | 20,247 |
| Inventory | 37,975 | 49,205 |
| Prepaid Expense & Deferred Charges | 3,958 | 9,743 |
| Furn & Equip, net of depr | 29,207 | 10,655 |
| **Total Assets** | **$687,802** | **$961,282** |
| **Liabilities** | | |
| Accts Payable & Accrued Exp | $231,170 | $174,272 |
| Other Current Liabilities | 2,270 | 2,270 |
| **Total Liabilities** | **$233,440** | **$176,542** |
| **Net Assets** | | |
| Accumulated Surplus/(Deficit) | 784,739 | 1,147,030 |
| Change in Net Operating Assets | (330,377) | (362,291) |
| **Total Net Assets** | **$454,362** | **$784,739** |
| **Total Liabilities and Net Assets** | **$687,802** | **$961,282** |




| Master Reserve Assets | 2018 | 2017 |
|---|---|---|
| **Reserve Type** | | |
| Unrestricted/General Operating | $354,314 | $648,398 |
| Unrestricted/Board Designated | 565,829 | 499,066 |
| Bd Des Fixed Rate Q-Endowments | 1,628,349 | 1,553,446 |
| Temporarily Restricted | 325,763 | 279,787 |
| Temp Restr - Cap Cmpgn | 1,598,708 | 1,820,601 |
| Permanently Restricted | 14,823,659 | 14,251,453 |
| Limited to Location | 1,187,570 | 786,676 |
| Unrestricted Limited to Location | - | - |
| Unrestricted Bd Des Lim Loc | - | - |
| **Total Master Reserve Assets** | **$20,484,192** | **$19,839,427** |




| Budgeted Activities | Budget 2018 | Actuals 2018 | Actuals 2017 | % vs PY | % vs Bud |
|---|---|---|---|---|---|
| **Support and Revenue** | | | | | |
| Direct Contributions | $2,336,000 | $2,446,569 | $2,318,655 | 6% | 5% |
| Gifts in Kind | 1,669,500 | 1,308,326 | 1,605,243 | (18%) | (22%) |
| Special Fund Raising | 219,500 | 271,410 | 210,246 | 29% | 24% |
| Transfers to/from Other SA Units | 62,970 | 46,410 | 31,167 | 49% | (26%) |
| Transfers from Unrestr Reserve Funds | 747,795 | 1,533,706 | 627,688 | 144% | 105% |
| Transfers from Restr Reserve Funds | 475,000 | - | - | - | (100%) |
| Unassociated Organizations | 475,000 | 131,969 | 149,302 | (12%) | (72%) |
| Government Fees & Grants | 150,000 | 269,429 | 115,479 | 133% | 80% |
| Program Service Fees | 112,900 | 97,672 | 108,609 | (10%) | (13%) |
| Sales to the Public | 330 | 446 | 167 | 166% | 35% |
| Gain/(Loss) on Sale of LB&E | - | (308) | - | - | - |
| Interest Earnings | 5,500 | 6,753 | 5,651 | 20% | 23% |
| Other | - | - | - | - | - |
| **Total Support and Revenue** | **$6,254,495** | **$6,112,382** | **$5,172,209** | **18%** | **(2%)** |
| **Expense** | | | | | |
| Salaries & Officer Allowances | $1,297,341 | $1,197,879 | $1,187,025 | 1% | (8%) |
| Officer & Employee Benefits | 388,685 | 294,912 | 294,796 | -% | (24%) |
| Payroll Taxes | 127,275 | 111,559 | 107,570 | 4% | (12%) |
| Professional Fees | 367,950 | 376,739 | 324,081 | 16% | 2% |
| Supplies | 63,646 | 107,535 | 61,098 | 76% | 69% |
| Telephone | 32,492 | 41,663 | 42,340 | (2%) | 28% |
| Postage & Shipping | 60,735 | 100,982 | 58,749 | 72% | 66% |
| Occupancy | 264,607 | 1,047,190 | 290,702 | 260% | 296% |
| Furnishings & Equipment | 52,450 | 149,394 | 39,861 | 275% | 185% |
| Printing & Publications | 472,655 | 221,241 | 459,338 | (52%) | (53%) |
| Travel, Meals & Transportation | 25,415 | 37,202 | 26,121 | 42% | 46% |
| Conferences & Major Trips | 29,000 | 26,027 | 27,434 | (5%) | (10%) |
| Specific Assistance to Individuals | 1,867,285 | 1,667,089 | 1,683,992 | (1%) | (11%) |
| Organization Dues | 3,100 | 4,379 | 4,608 | (5%) | 41% |
| Awards & Grants | 10,600 | 11,043 | (950) | (1,263%) | 4% |
| Miscellaneous | 50,800 | 59,872 | 52,633 | 14% | 18% |
| Support Service | 441,150 | 460,830 | 341,804 | 35% | 4% |
| Transfers to SA Units | 452,752 | 519,495 | 521,616 | -% | 15% |
| Depreciation | - | 7,730 | 11,682 | (34%) | - |
| **Total Expense** | **$6,007,937** | **$6,442,759** | **$5,534,500** | **16%** | **7%** |
| **Change in Net Operating Assets** | **$246,558** | **($330,377)** | **($362,291)** | **(9%)** | **(234%)** |

E9040 - Nashville Area Command
Finance Return for Audit Report
For the Twelve Months Ending Sunday, September 30, 2018



| Account Number / Description | Prior Year to Date | Current Year to Date | Adjustments to Current Year | Current Year to Date With Adjustments | Budget To Date | Annual Budget |
|---|---|---|---|---|---|---|
| | | Balance Sheet | | | | |
| Assets | | | | | | |
| 1001 Cash in Bank | $197,218.55 | $190,371.41 | | $190,371.41 | | |
| 1006 Individual Petty Cash | 500.00 | 500.00 | | 500.00 | | |
| 1104 THQ Reserves | 648,398.46 | 354,314.42 | | 354,314.42 | | |
| 1111 Board Designated - Vehicle Deposits | 17,648.27 | 7,648.27 | | 7,648.27 | | |
| 1112 Property Maintenance Deposits | 7,665.75 | 7,665.75 | | 7,665.75 | | |
| 1201 Accounts Receivable-Non Automated Systems | (69.41) | 39,135.00 | | 39,135.00 | | |
| 1202 Accounts Receivable-Non Automated Systems | 18,796.23 | 6,054.82 | | 6,054.82 | | |
| 1203 Accounts Receivable-DHQ | | 6,421.63 | | 6,421.63 | | |
| 1204 Accounts Receivable-Other SA Units | 1,520.53 | 4,550.42 | | 4,550.42 | | |
| 1403 Gift Card Inventory | 49,205.26 | 37,975.00 | | 37,975.00 | | |
| 1501 Prepaid Expenses And Deferred Charges | 9,743.11 | 3,958.41 | | 3,958.41 | | |
| 1840 Furnishings And Equipment | 2,500.00 | 2,500.00 | | 2,500.00 | | |
| 1841 Furnishings And Equipment-Small Vehicles | 51,928.35 | 94,292.94 | | 94,292.94 | | |
| 1842 Furnishings And Equipment-Medium Vehicles | 44,815.36 | 44,815.36 | | 44,815.36 | | |
| 1843 Furnishings And Equipment-Large Vehicles | 6,500.00 | 6,500.00 | | 6,500.00 | | |
| 1849 Accumulated Depreciation-Equipment | (95,088.95) | (118,901.14) | | (118,901.14) | | |
| Total Assets | 961,281.51 | 687,802.29 | | 687,802.29 | | |
| Liabilities | | | | | | |
| 2001 Accounts Payable-Automated Systems | 77,781.33 | 50,378.65 | | 50,378.65 | | |
| 2002 Accounts Payable-Non Automated Entries | (5,383.17) | 38,242.55 | | 38,242.55 | | |
| 2004 Accounts Payable - SA Other | 632.84 | | | | | |
| 2006 Accounts Payable - THQ | 79.35 | 8,509.24 | | 8,509.24 | | |
| 2007 Accounts Payable - DHQ | 74,419.30 | 4,309.12 | | 4,309.12 | | |
| 2015 Accounts Payable Support Service | 24,887.71 | 127,726.90 | | 127,726.90 | | |
| 2032 Employee Medical Insurance Premiums Payable | 1,870.57 | 1,870.57 | | 1,870.57 | | |
| 2033 United Way Deductions Payable | 62.00 | 133.22 | | 133.22 | | |
| 2035 Tax-Sheltered Annuities Payable | 30.00 | | | | | |
| 2038 Insurance Premiums Payable | (107.45) | | | | | |
| 2401 Personal Deposits, Guests And Clients | 2,270.00 | 2,270.00 | | 2,270.00 | | |
| Total Liabilities | 176,542.48 | 233,440.25 | | 233,440.25 | | |
| Deposits Held at THQ/DHQ for Other Units | | | | | | |
| Surplus/Deficit | | | | | | |
| 3901 Current Year Net Income and Expense | (362,290.58) | (330,376.99) | | (330,376.99) | 246,408.07 | (97,770.93) |

E9040 - Nashville Area Command
Finance Return for Audit Report
For the Twelve Months Ending Sunday, September 30, 2018



| Account Number / Description | Prior Year to Date | Current Year to Date | Adjustments to Current Year | Current Year to Date With Adjustments | Budget To Date | Annual Budget |
|---|---|---|---|---|---|---|
| 3903 Accumulated Surplus/Deficit | 1,147,029.61 | 784,739.03 | | 784,739.03 | | |
| Surplus/Deficit to Date | 784,739.03 | 454,362.04 | | 454,362.04 | 246,408.07 | (97,770.93) |
| Total Liabilities and Net Assets | 961,281.51 | 687,802.29 | | 687,802.29 | 246,408.07 | (97,770.93) |

E9040 - Nashville Area Command
Finance Return for Audit Report
For the Twelve Months Ending Sunday, September 30, 2018

| Account Number / Description | Prior Year to Date | Current Year to Date | Adjustments to Current Year | Current Year to Date With Adjustments | Budget To Date | Annual Budget |
|---|---|---|---|---|---|---|
| | | Income and Expense Statement | | | | |
| Income | | | | | | |
| 4001 Donations - General | 1,236,031.77 | 1,603,088.17 | | 1,603,088.17 | 1,336,000.00 | 92,867.13 |
| 4002 Seasonal Donations | 1,063,623.40 | 843,480.96 | | 843,480.96 | 1,000,000.00 | 25,467.23 |
| 4012 Restricted Donations | 19,000.00 | | | | | |
| 4050 Gifts-in-Kind | 1,605,243.39 | 1,304,378.25 | | 1,304,378.25 | 1,669,499.99 | 499,993.68 |
| 4051 Gifts-in-Kind Placed in Service | | 3,948.00 | | 3,948.00 | | |
| 4201 Special Fund Raising Events | 210,246.00 | 271,409.81 | | 271,409.81 | 219,500.02 | 36,938.58 |
| 4701 Income From Unassociated Organizations | 149,302.01 | 131,969.37 | | 131,969.37 | 474,999.99 | 35,484.83 |
| 5001 Public Funds/Agency Funds | 115,479.07 | 269,429.15 | | 269,429.15 | 150,000.00 | 12,257.73 |
| 6201 Program Service Fees | 108,609.48 | 97,671.78 | | 97,671.78 | 112,899.99 | 7,598.58 |
| 6403 Vending Machine - Canteen Sales | 167.43 | 217.96 | | 217.96 | 180.01 | 2.52 |
| 6435 Sales Junk | | 228.00 | | 228.00 | | |
| 6703 Realized Gains (Losses) on Sale of Equipment | | (307.99) | | (307.99) | | |
| 6801 Interest Income | 5,650.99 | 6,752.98 | | 6,752.98 | 5,500.01 | 1,964.21 |
| Total Income | 4,513,353.54 | 4,532,266.44 | | 4,532,266.44 | 4,968,580.01 | 712,574.49 |
| Expenses | | | | | | |
| 7001 Officers Allowance and Grants | 44,864.47 | 46,269.68 | | 46,269.68 | 47,466.04 | 1,390.76 |
| 7002 Salaries - Exempt Employees | 473,326.83 | 454,271.57 | | 454,271.57 | 537,952.03 | 63,798.78 |
| 7003 Salaries - Non-exempt Employees | 589,130.73 | 687,473.57 | | 687,473.57 | 691,022.96 | 88,587.81 |
| 7004 Salaries - Temporary/Seasonal Employees | 79,702.97 | 9,863.70 | | 9,863.70 | 20,899.99 | 384.90 |
| 7101 Officers' Life/Accident Insurance | 216.00 | | | | | |
| 7102 Employee Life/Accident Insurance | 1,846.00 | 1,775.00 | | 1,775.00 | 1,835.02 | 543.76 |
| 7103 Employee Medical Insurance Premiums | 219,561.87 | 213,384.55 | | 213,384.55 | 317,000.00 | 34,083.11 |
| 7104 Pension - Employees | 46,532.48 | 42,163.14 | | 42,163.14 | 47,550.03 | (652.41) |
| 7105 SA Employee Retirement Contributions | | 11,039.55 | | 11,039.55 | | |
| 7108 Officers' Health Care Provision Assessments | 19,130.25 | 18,294.00 | | 18,294.00 | 15,000.00 | 1,210.74 |
| 7109 Officers' Retirement Assessments | 6,369.00 | 7,296.00 | | 7,296.00 | 6,800.02 | 583.68 |
| 7112 Employee Disability Insurance | 1,140.00 | 960.00 | | 960.00 | 500.00 | |
| 7201 FICA - Salvation Army Portion | 82,964.66 | 84,208.53 | | 84,208.53 | 97,700.03 | 11,469.28 |
| 7203 Workers' Compensation Insurance | 24,605.67 | 27,350.38 | | 27,350.38 | 29,574.96 | 2,464.58 |
| 8001 Professional Fees | 294,789.95 | 356,847.06 | | 356,847.06 | 337,950.00 | 19,471.70 |
| 8008 Audit Fees | 20,000.00 | 9,700.00 | | 9,700.00 | 26,000.00 | |
| 8009 Data Processing Fees (Accounting, Payroll) | 9,290.67 | 10,192.03 | | 10,192.03 | 4,000.00 | 133.29 |
| 8101 Medical Supplies | 8.88 | | | | | |
| 8102 Uniforms | 225.69 | 348.55 | | 348.55 | 1,999.99 | |
| 8103 Educational, Recreational, and Craft Supplies | 2,778.43 | 10,212.98 | | 10,212.98 | 11,899.99 | 73.71 |
| 8104 Food and Beverages | 29,157.66 | 55,913.77 | | 55,913.77 | 28,399.97 | 1,956.69 |
| 8106 Office Supplies | 18,732.64 | 26,960.57 | | 26,960.57 | 15,950.01 | 1,534.27 |

E9040 - Nashville Area Command
Finance Return for Audit Report
For the Twelve Months Ending Sunday, September 30, 2018



| Account Number / Description | Prior Year to Date | Current Year to Date | Adjustments to Current Year | Current Year to Date With Adjustments | Budget To Date | Annual Budget |
|---|---|---|---|---|---|---|
| 8107 Duplicating and Printing Supplies | 7,389.82 | 4,494.63 | | 4,494.63 | 3,495.80 | 29.05 |
| 8110 Kitchen, Dining Room Supplies | 2,788.02 | 9,604.44 | | 9,604.44 | 1,899.99 | 62.54 |
| 8111 Miscellaneous Supplies | 16.66 | | | | | |
| 8201 Office Telephones | 33,969.30 | 33,431.35 | | 33,431.35 | 26,431.87 | 2,179.51 |
| 8202 Cell Phones and Internet | 7,698.87 | 8,231.73 | | 8,231.73 | 6,059.97 | 789.89 |
| 8203 Quarters Telephones | 671.58 | | | | | |
| 8301 Postage and Parcel Post | 58,749.31 | 100,982.02 | | 100,982.02 | 60,734.63 | 1,397.95 |
| 8401 Facility Rent | 39,067.26 | 28,063.85 | | 28,063.85 | 44,499.99 | 1,098.38 |
| 8403 Building and Equipment Insurance | 46,087.27 | 48,464.49 | | 48,464.49 | 49,936.75 | 995.92 |
| 8405 Utiltities | 122,030.07 | 129,856.82 | | 129,856.82 | 118,110.43 | 9,935.19 |
| 8409 Property Upkeep and Repairs | 67,249.14 | 825,221.28 | | 825,221.28 | 37,123.54 | 1,870.71 |
| 8413 Janitorial Supplies | 16,268.00 | 15,584.04 | | 15,584.04 | 14,936.00 | 1,190.43 |
| 8501 Rentals of Furnishings and Equipment | 6,662.75 | 11,042.10 | | 11,042.10 | 10,049.91 | 802.22 |
| 8502 Repairs and Maintenance - Furnishings and Equipment | 6,344.81 | 24,566.76 | | 24,566.76 | 12,499.99 | 1,909.43 |
| 8503 Purchases of Furnishings and Equipment | 26,853.19 | 113,785.35 | | 113,785.35 | 29,899.99 | 383.66 |
| 8601 Printing and Other Media Preparation | 430,251.56 | 187,098.22 | | 187,098.22 | 426,105.41 | 52,295.44 |
| 8606 Subscriptions | 355.88 | 771.84 | | 771.84 | 449.99 | 56.01 |
| 8607 Purchase of S.A Periodical Publications (War Cry, etc.) | 1,458.00 | 906.00 | | 906.00 | 1,100.00 | 323.75 |
| 8608 Advertising and Public Information Charges | 27,272.25 | 32,464.85 | | 32,464.85 | 45,000.00 | 829.08 |
| 8701 Other Transportation and Meals | 4,358.39 | 7,796.31 | | 7,796.31 | 1,203.90 | 394.20 |
| 8702 Salvation Army Vehicles - Operating Costs | 12,394.72 | 19,023.28 | | 19,023.28 | 14,400.83 | 996.29 |
| 8704 Salvation Army Vehicles - Insurance | 7,557.92 | 8,602.00 | | 8,602.00 | 6,859.97 | 1,820.64 |
| 8706 Leased Vehicles - Operating Costs | 1,249.71 | 1,780.00 | | 1,780.00 | 1,600.00 | |
| 8707 Auto Allowances - Employees, Officers and | 560.70 | | | | 1,350.03 | 283.95 |
| 8801 Conference Attendance | 25,031.82 | 16,954.18 | | 16,954.18 | 24,000.00 | 356.75 |
| 8802 Out-of-Town Travel | 2,402.34 | 9,072.96 | | 9,072.96 | 5,000.00 | 272.59 |
| 8906 Specific Assistance to Individuals | 141,670.84 | 181,333.20 | | 181,333.20 | 125,574.62 | 15,723.86 |
| 8916 Specific Assistance - Seasonal/Disaster | 1,472,564.83 | 1,391,708.50 | | 1,391,708.50 | 1,652,310.39 | 518,179.16 |
| 8920 Statewide and Interstate Payments Individual | 69,755.97 | 94,046.88 | | 94,046.88 | 89,399.92 | 5,592.71 |
| 9001 Organization Dues | 4,607.76 | 4,379.24 | | 4,379.24 | 3,099.99 | 68.85 |
| 9103 Scholarship Grants/Tuition Payments | (949.61) | 8,460.00 | | 8,460.00 | 10,600.01 | (693.71) |
| 9111 Christmas Remembrances | | 2,582.65 | | 2,582.65 | | |
| 9401 Moving and Recruitment | 2,392.73 | | | | | |
| 9402 World Services and Harvest Festival | 50,000.00 | 59,250.00 | | 59,250.00 | 50,500.00 | |
| 9410 Sundry Expense | 240.51 | 621.50 | | 621.50 | 300.00 | 48.55 |
| 9692 Support Service to Headquarters | 341,804.21 | 460,829.72 | | 460,829.72 | 441,149.99 | 27,599.53 |
| 9704 Furnishings and Equipment Depreciation | 11,682.01 | 7,729.93 | | 7,729.93 | | |
| Total Expenses | 5,012,883.44 | 5,923,264.75 | | 5,923,264.75 | 5,555,184.95 | 873,827.18 |
| Net Income and Expense | (499,529.90) | (1,390,998.31) | | (1,390,998.31) | (586,604.94) | (161,252.69) |

E9040 - Nashville Area Command
Finance Return for Audit Report
For the Twelve Months Ending Sunday, September 30, 2018

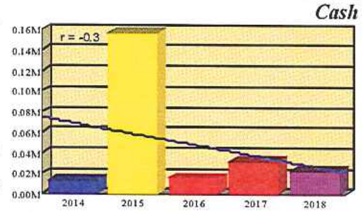


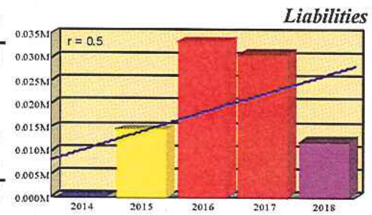
| Account Number / Description | Prior Year to Date | Current Year to Date | Adjustments to Current Year | Current Year to Date With Adjustments | Budget To Date | Annual Budget |
|---|---|---|---|---|---|---|
| | | Appropriations | | | | |
| Appropriations (In ) | | | | | | |
| 4620 City Activity Appropriation | 27,721.49 | 39,773.04 | | 39,773.04 | 30,570.00 | 4,216.95 |
| 4626 Women's Auxiliary Appropriation | 2,000.00 | | | | | |
| 4628 Unrestricted Trust Funds | 627,687.92 | 1,533,705.90 | | 1,533,705.90 | 747,795.04 | 63,900.82 |
| 4629 Restricted Trust Funds | | | | | 474,999.99 | 24,656.74 |
| 4638 From Other SA Groups | | | | | 32,400.00 | 2,700.00 |
| 4677 Grants From THQ To Local Units | 1,446.00 | 6,636.98 | | 6,636.98 | | |
| Total Appropriations (In) | 658,855.41 | 1,580,115.92 | | 1,580,115.92 | 1,285,765.03 | 95,474.51 |
| Appropriations (Out ) | | | | | | |
| 9613 Grants From Other SA Units | 2,615.24 | | | | | |
| 9620 City Activity Appropriation | 519,000.85 | 519,494.60 | | 519,494.60 | 452,752.02 | 31,992.75 |
| Total Appropriations (Out) | 521,616.09 | 519,494.60 | | 519,494.60 | 452,752.02 | 31,992.75 |
| Net Appropriations (In and Out) | 137,239.32 | 1,060,621.32 | | 1,060,621.32 | 833,013.01 | 63,481.76 |
| Total Fund Balancing | | | | | (246,408.07) | 97,770.93 |
| Total Current Yr Surplus/Deficit | (362,290.58) | (330,376.99) | | (330,376.99) | 246,408.07 | (97,770.93) |

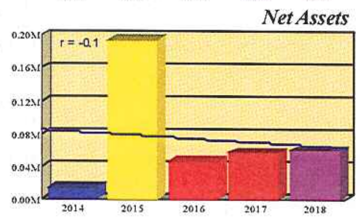
# September 2018 Financial Analysis
# E6040 - Nashville, TN Thrift Store

**Run on 10/23/2019 at 9:35 am**

| Financial Position | 2018 | 2017 |
|---|---|---|
| **Assets** | | |
| Cash | $23,252 | $31,731 |
| Designated Reserves at HQ | 7,980 | 7,980 |
| Furn & Equip, net of depr | 40,447 | 48,679 |
| **Total Assets** | **$71,679** | **$88,391** |
| **Liabilities** | | |
| Accts Payable & Accrued Exp | $11,868 | $30,815 |
| **Total Liabilities** | **$11,868** | **$30,815** |
| **Net Assets** | | |
| Accumulated Surplus/(Deficit) | $57,575 | $47,802 |
| Change in Net Operating Assets | 2,236 | 9,773 |
| **Total Net Assets** | **$59,811** | **$57,575** |
| **Total Liabilities and Net Assets** | **$71,679** | **$88,391** |




| Master Reserve Assets | 2018 | 2017 |
|---|---|---|
| Reserve Type | | |
| **Total Master Reserve Assets** | | |

*Master Reserve Assets*

| Budgeted Activities | Budget 2018 | Actuals 2018 | Actuals 2017 | % vs PY | % vs Bud |
|---|---|---|---|---|---|
| **Support and Revenue** | | | | | |
| Direct Contributions | - | $552 | $8,653 | (94%) | - |
| Transfers to/from Other SA Units | 35,000 | 95,000 | 20,000 | 375% | 171% |
| Transfers from Unrestr Reserve Funds | - | - | 120,000 | (100%) | - |
| Sales to the Public | 945,400 | 584,474 | 545,062 | 7% | (38%) |
| Interest Earnings | 100 | 127 | 81 | 57% | 27% |
| Other | 500 | (387) | (248) | 56% | (177%) |
| **Total Support and Revenue** | **$981,000** | **$679,765** | **$693,548** | **(2%)** | **(31%)** |
| **Expense** | | | | | |
| Salaries & Officer Allowances | $274,200 | $224,873 | $215,643 | 4% | (18%) |
| Officer & Employee Benefits | 132,300 | 86,289 | 62,965 | 37% | (35%) |
| Payroll Taxes | 26,500 | 16,526 | 15,738 | 5% | (38%) |
| Professional Fees | 71,000 | 56,916 | 52,913 | 8% | (20%) |
| Supplies | 28,850 | 13,204 | 19,809 | (33%) | (54%) |
| Telephone | 5,550 | 4,012 | 3,356 | 20% | (28%) |
| Postage & Shipping | 200 | - | 96 | (100%) | (100%) |
| Occupancy | 227,486 | 151,323 | 157,501 | (4%) | (33%) |
| Furnishings & Equipment | 19,400 | 10,386 | 11,677 | (11%) | (46%) |
| Printing & Publications | 46,000 | 25,082 | 43,971 | (43%) | (45%) |
| Travel, Meals & Transportation | 11,890 | 10,814 | 8,910 | 21% | (9%) |
| Specific Assistance to Individuals | 18,500 | 11,664 | 13,471 | (13%) | (37%) |
| Organization Dues | 200 | 102 | 199 | (49%) | (49%) |
| Awards & Grants | 700 | - | 65 | (100%) | (100%) |
| Miscellaneous | 780 | - | 774 | (100%) | (100%) |
| Support Service | 91,100 | 57,151 | 66,008 | (13%) | (37%) |
| Transfers to SA Units | 2,500 | 955 | 2,445 | (61%) | (62%) |
| Depreciation | 11,844 | 8,233 | 8,233 | - | (30%) |
| **Total Expense** | **$969,000** | **$677,529** | **$683,774** | **(1%)** | **(30%)** |
| **Change in Net Operating Assets** | **$12,000** | **$2,236** | **$9,773** | **(77%)** | **(81%)** |

E6040 - Nashville, TN Thrift Store
Finance Return for Audit Report
For the Twelve Months Ending Sunday, September 30, 2018



Balance Sheet

| Account Number / Description | Prior Year to Date | Current Year to Date | Adjustments to Current Year | Current Year to Date With Adjustments | Budget To Date | Annual Budget |
|---|---|---|---|---|---|---|
| Assets | | | | | | |
| 1001 Cash in Bank | $30,880.88 | $22,402.24 | | $22,402.24 | | |
| 1006 Individual Petty Cash | 50.00 | 50.00 | | 50.00 | | |
| 1008 Store Fund Change | 800.00 | 800.00 | | 800.00 | | |
| 1111 Board Designated - Vehicle Deposits | 7,980.37 | 7,980.37 | | 7,980.37 | | |
| 1840 Furnishings And Equipment | 11,900.00 | 11,900.00 | | 11,900.00 | | |
| 1843 Furnishings And Equipment | 98,796.23 | 98,796.23 | | 98,796.23 | | |
| 1849 Accumulated Depreciation-Equipment | (62,016.75) | (70,249.71) | | (70,249.71) | | |
| Total Assets | 88,390.73 | 71,679.13 | | 71,679.13 | | |
| Liabilities | | | | | | |
| 2001 Accounts Payable-Automated Systems | 8,962.04 | 1,777.58 | | 1,777.58 | | |
| 2002 Accounts Payable-Non Automated Entries | 4,440.00 | 1,800.00 | | 1,800.00 | | |
| 2004 Accounts Payable Other Salvation Army Units | 782.99 | | | | | |
| 2006 Accounts Payable THQ | 545.70 | 565.60 | | 565.60 | | |
| 2007 Accounts Payable DHQ | 10,423.74 | 2,218.71 | | 2,218.71 | | |
| 2015 Accounts Payable - Support Service | 5,580.62 | 5,556.51 | | 5,556.51 | | |
| 2032 Employee Medical Insurance Premiums Payable | 80.30 | (50.65) | | (50.65) | | |
| Total Liabilities | 30,815.39 | 11,867.75 | | 11,867.75 | | |
| Deposits Held at THQ/DHQ for Other Units | | | | | | |
| Surplus/Deficit | | | | | | |
| 3901 Current Year Net Income and Expense | 9,773.41 | 2,236.04 | | 2,236.04 | 12,000.22 | (34,868.75) |
| 3903 Accumulated Surplus/Deficit | 47,801.93 | 57,575.34 | | 57,575.34 | | |
| Surplus/Deficit to Date | 57,575.34 | 59,811.38 | | 59,811.38 | | |
| Total Liabilities and Net Assets | 88,390.73 | 71,679.13 | | 71,679.13 | | |

E6040 - Nashville, TN Thrift Store
Finance Return for Audit Report
For the Twelve Months Ending Sunday, September 30, 2018



Income and Expense Statement

| Account Number / Description | Prior Year to Date | Current Year to Date | Adjustments to Current Year | Current Year to Date With Adjustments | Budget To Date | Annual Budget |
|---|---|---|---|---|---|---|
| Income | | | | | | |
| 4001 Donations - General | 8,652.89 | 551.56 | | 551.56 | | |
| 6431 Sales Stores | 506,525.49 | 545,010.34 | | 545,010.34 | 903,000.00 | 88,412.77 |
| 6433 Sales Rags | 1,362.76 | 10,519.18 | | 10,519.18 | 3,600.01 | |
| 6435 Sales Junk | 623.37 | 279.70 | | 279.70 | 800.00 | 3.67 |
| 6436 Sales Vehicles | 36,550.00 | 27,075.00 | | 27,075.00 | 38,000.00 | 1,652.86 |
| 6437 Sales Corps Welfare Vouchers | | 1,590.13 | | 1,590.13 | | |
| 6801 Interest Income | 80.78 | 126.50 | | 126.50 | 99.99 | 8.48 |
| 6901 Sundry/Miscellaneous Revenue | (247.66) | (387.23) | | (387.23) | 500.01 | (2,101.06) |
| Total Income | 553,547.63 | 584,765.18 | | 584,765.18 | 946,000.01 | 87,976.72 |
| Expenses | | | | | | |
| 7003 Salaries - Non-exempt Employees | 215,642.75 | 224,872.55 | | 224,872.55 | 274,200.00 | 42,280.90 |
| 7102 Employee Life/Accident Insurance | 493.92 | 568.00 | | 568.00 | 800.04 | 66.67 |
| 7103 Employee Medical Insurance Premiums | 60,449.69 | 76,638.78 | | 76,638.78 | 115,000.01 | 16,941.59 |
| 7104 Pension - Employees | 2,021.05 | 7,534.18 | | 7,534.18 | 16,500.00 | 6,206.65 |
| 7105 SA Employee Retirement Contributions - Programs | | 1,548.38 | | 1,548.38 | | |
| 7201 FICA - Salvation Army Portion | 15,738.08 | 16,525.89 | | 16,525.89 | 21,000.00 | 2,850.63 |
| 7203 Workers' Compensation Insurance | | | | | 5,499.96 | 458.33 |
| 8001 Professional Fees | 51,360.91 | 55,382.24 | | 55,382.24 | 67,749.95 | 8,181.29 |
| 8008 Audit Fees | | | | | 750.00 | 62.50 |
| 8009 Data Processing Fees (Accounting, Payroll) | 1,552.23 | 1,533.85 | | 1,533.85 | 2,499.96 | 208.33 |
| 8101 Medical Supplies | | 27.94 | | 27.94 | 399.99 | |
| 8102 Uniforms | 203.26 | 404.00 | | 404.00 | 399.96 | 33.33 |
| 8103 Educational, Recreational, and Craft Supplies | 32.49 | | | | 99.96 | 8.33 |
| 8104 Food and Beverages | 413.10 | | | | 999.96 | 83.33 |
| 8106 Office Supplies | 10,913.52 | 12,671.08 | | 12,671.08 | 18,350.00 | 2,071.23 |
| 8107 Duplicating and Printing Supplies | 43.19 | 101.33 | | 101.33 | 250.00 | |
| 8108 Goods Purchased for Resale | 8,000.00 | | | | 8,000.04 | 666.67 |
| 8110 Kitchen, Dining Room Supplies | 20.34 | | | | 99.96 | 8.33 |
| 8111 Miscellaneous Supplies | 183.47 | | | | 249.96 | 20.83 |
| 8201 Office Telephones | 1,359.10 | 448.10 | | 448.10 | 2,000.02 | 363.39 |
| 8202 Cell Phones and Internet | 1,996.76 | 3,563.64 | | 3,563.64 | 3,550.02 | 671.61 |
| 8301 Postage and Parcel Post | 96.43 | | | | 200.04 | 16.67 |
| 8401 Facility Rent | 111,540.00 | 107,580.00 | | 107,580.00 | 126,499.98 | 15,335.20 |
| 8403 Building and Equipment Insurance | 19.95 | 19.95 | | 19.95 | 2,385.96 | 198.83 |
| 8405 Utiltities | 31,101.73 | 29,710.51 | | 29,710.51 | 75,000.00 | 7,536.54 |
| 8409 Property Upkeep and Repairs | 8,313.05 | 5,725.58 | | 5,725.58 | 8,400.02 | 1,690.93 |
| 8413 Janitorial Supplies | 2,593.02 | 1,619.25 | | 1,619.25 | 10,700.00 | 1,003.65 |
| 8420 Dump Fees | 3,933.31 | 6,667.43 | | 6,667.43 | 4,500.00 | 368.66 |

E6040 - Nashville, TN Thrift Store
Finance Return for Audit Report
For the Twelve Months Ending Sunday, September 30, 2018

| Account Number / Description | Prior Year to Date | Current Year to Date | Adjustments to Current Year | Current Year to Date With Adjustments | Budget To Date | Annual Budget |
|---|---|---|---|---|---|---|
| 8502 Repairs and Maintenance - Furnishings and Equipment | 2,871.28 | 1,263.81 | | 1,263.81 | 3,399.99 | 1,739.41 |
| 8503 Purchases of Furnishings and Equipment | 8,805.89 | 9,122.26 | | 9,122.26 | 16,000.01 | 1,333.75 |
| 8601 Printing and Other Media Preparation | 650.00 | 290.00 | | 290.00 | 1,000.00 | 44.54 |
| 8608 Advertising and Public Information Charges | 43,320.51 | 24,791.92 | | 24,791.92 | 44,999.99 | 4,059.67 |
| 8702 Salvation Army Vehicles - Operating Costs | 5,659.98 | 6,753.78 | | 6,753.78 | 7,650.00 | 672.13 |
| 8704 Salvation Army Vehicles - Insurance | 3,250.40 | 4,060.08 | | 4,060.08 | 4,239.99 | 594.20 |
| 8920 Statewide and Interstate Payments Individual | 13,470.95 | 11,663.50 | | 11,663.50 | 18,499.99 | 3,065.55 |
| 9001 Organization Dues | 199.00 | 102.00 | | 102.00 | 200.04 | 16.67 |
| 9111 Christmas Remembrances | 65.00 | | | | 699.96 | 58.33 |
| 9410 Sundry Expense | 774.24 | | | | 780.00 | 65.00 |
| 9692 Support Service to Headquarters | 66,007.66 | 57,151.15 | | 57,151.15 | 91,100.01 | 15,099.24 |
| 9704 Furnishings and Equipment Depreciation | 8,232.96 | 8,232.96 | | 8,232.96 | 11,844.01 | 1,407.72 |
| Total Expenses | 681,329.22 | 676,574.14 | | 676,574.14 | 966,499.78 | 135,490.63 |
| Net Income and Expense | (127,781.59) | (91,808.96) | | (91,808.96) | (20,499.77) | (47,513.91) |

| Account Number / Description | Prior Year to Date | Current Year to Date | Adjustments to Current Year | Current Year to Date With Adjustments | Budget To Date | Annual Budget |
|---|---|---|---|---|---|---|
| | | Appropriations | | | | |
| Appropriations (In ) | | | | | | |
| 4620 City Activity Appropriation | 20,000.00 | 95,000.00 | | 95,000.00 | 34,999.99 | 13,379.36 |
| 4628 Unrestricted Trust Funds | 120,000.00 | | | | | |
| Total Appropriations (In) | 140,000.00 | 95,000.00 | | 95,000.00 | 34,999.99 | 13,379.36 |
| Appropriations (Out ) | | | | | | |
| 9620 City Activity Appropriation | 2,445.00 | 955.00 | | 955.00 | 2,500.00 | 734.20 |
| Total Appropriations (Out) | 2,445.00 | 955.00 | | 955.00 | 2,500.00 | 734.20 |
| Net Appropriations (In and Out) | 137,555.00 | 94,045.00 | | 94,045.00 | 32,499.99 | 12,645.16 |
| Total Fund Balancing | | | | | (12,000.22) | 34,868.75 |
| Total Current Yr Surplus/Deficit | 9,773.41 | 2,236.04 | | 2,236.04 | 12,000.22 | (34,868.75) |