

**Eighteenth Ave Family Enrichment Center**  
**Statement of Financial Position**  
**As of June 30, 2018**

	<b>Accrual Basis</b>
	<b>Jun 30, 18</b>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
CASH	
101 - Petty Cash	309.79
102 - First TN-4814	30,431.16
10201 - Operating Acct (Regions)-1909	20,947.99
10202 - Special Events (Citizens)-4018	4,839.08
10203 - United Way RTS (Regions)-7953	267.08
Total CASH	56,795.10
Total Checking/Savings	56,795.10
Other Current Assets	
CURRENT ASSETS	
10601 - AR-Parent Fees	23,161.96
10602 - AR-Government Agencies	27,964.64
Total CURRENT ASSETS	51,126.60
108 - Employee Receivable	110.00
Total Other Current Assets	51,236.60
Total Current Assets	108,031.70
Fixed Assets	
15000 - PROPERTY AND EQUIPMENT	
141 - Land	22,100.00
144 - Buildings	120,000.00
145 - Building Improvements	139,647.45
146 - Fixtures & Equipment	118,083.64
149 - Accumulated Depreciation	-310,922.02
Total 15000 - PROPERTY AND EQUIPMENT	88,909.07
Total Fixed Assets	88,909.07
<b>TOTAL ASSETS</b>	<b>196,940.77</b>
<b>LIABILITIES &amp; NET ASSETS</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
CURRENT LIABILITIES	
232 - Accrued Payroll Tax-Federal	11,588.23
Total CURRENT LIABILITIES	11,588.23
LONG-TERM LIABILITIES	
263 - Federal P/R Tax-Trust Fund Only	105,027.48
Total LONG-TERM LIABILITIES	105,027.48
Total Other Current Liabilities	116,615.71
Total Current Liabilities	116,615.71
Total Liabilities	116,615.71
Net Assets	
STOCKHOLDERS' EQUITY	
Retained Earnings	-4,614.65
Total NET ASSETS	-4,614.65
32000 - Unrestricted Net Assets	-77,697.70
Net Revenue	162,637.41
Total Net Assets	80,325.06
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>196,940.77</b>

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**Eighteenth Ave Family Enrichment Center****Statement of Activities****June 2018****Accrual Basis****June 18****Ordinary Revenue/Expense****Revenue**

301 · Program Service Fees	2,299.60
302 · TN Gov't Funding-Food	4,451.44
303 · TN Gov't Funding-Child Care	13,763.40
304 · Grants-Other	34.62
306 · Grants-United Way	6,663.00
308 · Community Contributions	216.46
315 · Early Head Start Program	3,106.22

**Total Revenue** 14,331.80**Expense** 44,866.54**Direct Program Supplies**

405 · Supplies-Class/Educational	465.52
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**Total Direct Program Supplies** 465.52

401 · Food Costs	3,597.53
407 · Grants-United Way RTS Expense	1,161.75
410 · Direct Labor-Program Staff	37,315.90
411 · Direct Labor-Summer Camp	2,025.00
442 · Payroll Tax-FICA Tax	2,838.79

**Total Expense** 47,404.49**Operating Expense****Office Expenses**

512 · Freight & Postage	0.00
534 · Advertising	0.00
538 · Meals & Entertainment	448.56
560 · Bad Debt Expense	150.00
565 · Office Supplies	395.99
566 · Bank Charges	10.00

**Total Office Expenses** 1,004.55**Outside Services**

509 · Security Services	844.45
510 · Courier Services	417.55
511 · Pest Control Services	70.00
513 · Landscaping Services	0.00
530 · Janitorial Services	1,010.00
531 · Waste Management Services	186.19
539 · IT Services	122.91

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**Eighteenth Ave Family Enrichment Center****Statement of Activities****June 2018****Accrual Basis**

	<b>June 18</b>
564 • Legal & Accounting Services	2,481.96
570 • Outside Services - Other	0.00
<b>Total Outside Services</b>	<b>5,133.06</b>
<b>Personnel Expenses</b>	
515 • Administrative Gross Wages	5,695.04
53501 • Workman's Comp Insurance	2,142.08
536 • Employee Benefits	38.12
542 • FICA Tax	434.49
579 • Training & Development Expense	178.87
<b>Total Personnel Expenses</b>	<b>8,488.60</b>
<b>Utilities</b>	
526 • Utilities-Other	3,286.31
529 • Telephone Expense	150.00
<b>Total Utilities</b>	<b>3,436.31</b>
53001 • Repairs & Maintenance-Bldg	5,052.83
535 • Business Insurance	846.93
575 • Depreciation Expense	1,388.84
580 • Professional Assn Dues	35.00
581 • Events	326.48
<b>Revenue Total Operating Expense</b>	<b>25,712.60</b>
<b>Net Ordinary Revenue</b>	<b>-28,250.55</b>
<b>Other Revenue/Expense</b>	
<b>Other Revenue</b>	
921 • Other Income- IRS Adjustment	119,028.36
<b>Total Other Revenue</b>	<b>119,028.36</b>
<b>Net Other Revenue</b>	<b>119,028.36</b>
<b>Revenue Over / (Under) Expense</b>	<b>90,777.81</b>

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**Eighteenth Ave Family Enrichment Center**  
**Statement of Activities Budget vs. Actual**  
**June 2018**

**Accrual Basis**

	<b>Jun 18</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>Ordinary Revenue/Expense</b>			
<b>Revenue</b>			
301 • Program Service Fees	2,299.60	6,586.66	-4,287.06
302 • TN Gov't Funding-Food	4,451.44	4,833.34	-381.90
303 • TN Gov't Funding-Child Care	13,763.40	10,313.34	3,450.06
304 • Grants-Other	0.00	833.34	-833.34
305 • Fundraiser-Special Event	34.62	666.66	-632.04
306 • Grants-United Way			
307 • Grants-United Way Designation	0.00	833.34	-833.34
306 • Grants-United Way - Other	6,663.00	6,184.75	478.25
<b>Total 306 • Grants-United Way</b>	<b>6,663.00</b>	<b>7,018.09</b>	<b>-355.09</b>
308 • Community Contributions	216.46	833.34	-616.88
309 • Program Fees-After Care	0.00	1,260.00	-1,260.00
310 • Program Fees-Summer Camp	3,106.22	3,350.00	-243.78
312 • Board Dues	0.00	83.34	-83.34
315 • Early Head Start Program	14,331.80	25,031.84	-10,700.04
323 • Other Income	0.00	83.34	-83.34
<b>Total Revenue</b>	<b>44,866.54</b>	<b>60,893.29</b>	<b>-16,026.75</b>
<b>Expense</b>			
<b>Direct Program Supplies</b>			
403 • Supplies-Summer Camp	0.00	2,000.00	-2,000.00
405 • Supplies-Class/Educational	465.52	333.34	132.18
408 • Supplies-After School Program	0.00	83.34	-83.34
<b>Total Direct Program Supplies</b>	<b>465.52</b>	<b>2,416.68</b>	<b>-1,951.16</b>
401 • Food Costs	3,597.53	2,200.00	1,397.53
402 • Field Trip Expenses	0.00	25.00	-25.00
406 • Fundraiser Expenses	0.00	83.34	-83.34
407 • Grants-United Way RTS Expense	1,161.75	3,500.00	-2,338.25
410 • Direct Labor-Program Staff	37,315.90	23,602.41	13,713.49
411 • Direct Labor-Summer Camp	2,025.00	5,520.00	-3,495.00
442 • Payroll Tax-FICA Tax	2,838.79	1,508.34	1,330.45
443 • Payroll Tax-Unemployment Tax	0.00	26.66	-26.66
<b>Total Expense</b>	<b>47,404.49</b>	<b>38,882.43</b>	<b>8,522.06</b>

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**Eighteenth Ave Family Enrichment Center**  
**Statement of Activities Budget vs. Actual**  
**June 2018**

**Accrual Basis**

	<b>Jun 18</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>Operating Expense</b>			
<b>Office Expenses</b>			
512 · Freight & Postage	0.00	0.00	0.00
534 · Advertising	0.00	0.00	0.00
538 · Meals & Entertainment	448.56	166.66	281.90
560 · Bad Debt Expense	150.00	0.00	150.00
565 · Office Supplies	395.99	958.34	-562.35
566 · Bank Charges	10.00	125.00	-115.00
<b>Total Office Expenses</b>	<b>1,004.55</b>	<b>1,250.00</b>	<b>-245.45</b>
<b>Outside Services</b>			
509 · Security Services	844.45	328.59	515.86
510 · Courier Services	417.55	16.00	401.55
511 · Pest Control Services	70.00	75.00	-5.00
513 · Landscaping Services	0.00	208.34	-208.34
530 · Janitorial Services	1,010.00	600.00	410.00
531 · Waste Management Services	186.19	160.00	26.19
539 · IT Services	122.91	91.66	31.25
564 · Legal & Accounting Services	2,481.96	708.34	1,773.62
570 · Outside Services - Other	0.00	0.00	0.00
<b>Total Outside Services</b>	<b>5,133.06</b>	<b>2,187.93</b>	<b>2,945.13</b>
<b>Personnel Expenses</b>			
515 · Administrative Gross Wages	5,695.04	8,291.66	-2,596.62
518 · Section 125 Gross Wages	0.00	0.00	0.00
53501 · Workman's Comp Insurance	2,142.08	437.00	1,705.08
536 · Employee Benefits	38.12	130.59	-92.47
537 · Retirement Contributions	0.00	100.00	-100.00
542 · FICA Tax	434.49	1,541.66	-1,107.17
543 · Unemployment Tax	0.00	41.66	-41.66
579 · Training & Development Expense	178.87	250.00	-71.13
<b>Total Personnel Expenses</b>	<b>8,488.60</b>	<b>10,792.57</b>	<b>-2,303.97</b>

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**Eighteenth Ave Family Enrichment Center**  
**Statement of Activities Budget vs. Actual**  
**June 2018**

**Accrual Basis**

	<b>Jun 18</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>Utilities</b>			
526 · Utilities-Other	3,286.31	2,020.84	1,265.47
529 · Telephone Expense	150.00	104.16	45.84
<b>Total Utilities</b>	<b>3,436.31</b>	<b>2,125.00</b>	<b>1,311.31</b>
53001 · Repairs & Maintenance-Bldg	5,052.83	500.00	4,552.83
53002 · Repairs & Maintenance-Vehicle	0.00	0.00	0.00
535 · Business Insurance	846.93	585.00	261.93
548 · License & Permit Expenses	0.00	104.16	-104.16
550 · Interest Expense	0.00	83.34	-83.34
567 · Equipment Rentals	0.00	16.66	-16.66
575 · Depreciation Expense	1,388.84	541.66	847.18
580 · Professional Assn Dues	35.00	125.00	-90.00
581 · Events	326.48	125.00	201.48
596 · Penalties - Non-Deductible	0.00	8.34	-8.34
59601 · IRS Payments	0.00	822.00	-822.00
<b>Total Operating Expense</b>	<b>25,712.60</b>	<b>19,266.66</b>	<b>6,445.94</b>
<b>Net Ordinary Revenue</b>	<b>-28,250.55</b>	<b>2,744.20</b>	<b>-30,994.75</b>
<b>Other Revenue/Expense</b>			
<b>Other Revenue</b>			
920 · Gain or Loss on Sale of Assets	0.00	0.00	0.00
921 · Other Income- IRS Adjustment	119,028.36	0.00	119,028.36
<b>Total Other Revenue</b>	<b>119,028.36</b>	<b>0.00</b>	<b>119,028.36</b>
<b>Net Other Revenue</b>	<b>119,028.36</b>	<b>0.00</b>	<b>119,028.36</b>
<b>Revenue Over / (Under) Expense</b>	<b>90,777.81</b>	<b>2,744.20</b>	<b>88,033.61</b>

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**Eighteenth Ave Family Enrichment Center**  
**Statement of Activities Budget Performance**  
**June 2018**

**Accrual Basis**

	<b>Jun 18</b>	<b>Budget</b>	<b>% of Budget</b>	<b>Jul '17 - Jun 18</b>	<b>YTD Budget</b>	<b>% of Budget</b>	<b>Annual Budget</b>
<b>Ordinary Revenue/Expense</b>							
<b>Revenue</b>							
301 - Program Service Fees	2,299.60	6,586.66	34.91%	94,785.09	79,040.00	119.92%	79,040.00
302 - TN Gov't Funding-Food	4,451.44	4,833.34	92.1%	52,690.87	58,000.00	90.85%	58,000.00
303 - TN Gov't Funding-Child Care	13,763.40	10,313.34	133.45%	129,633.30	123,760.00	104.75%	123,760.00
304 - Grants-Other	0.00	833.34	0.0%	31,500.00	10,000.00	315.0%	10,000.00
305 - Fundraiser-Special Event	34.62	666.66	5.19%	34.62	8,000.00	0.43%	8,000.00
306 - Grants-United Way							
307 - Grants-United Way Designation	0.00	833.34	0.0%	4,159.86	10,000.00	41.6%	10,000.00
306 - Grants-United Way - Other	6,663.00	6,184.75	107.73%	74,500.00	74,217.00	100.38%	74,217.00
Total 306 - Grants-United Way	6,663.00	7,018.09	94.94%	78,659.86	84,217.00	93.4%	84,217.00
308 - Community Contributions	216.46	833.34	25.98%	16,453.45	10,000.00	164.54%	10,000.00
309 - Program Fees-After Care	0.00	1,260.00	0.0%	0.00	15,120.00	0.0%	15,120.00
310 - Program Fees-Summer Camp	3,106.22	3,350.00	92.72%	3,106.22	6,700.00	46.36%	6,700.00
312 - Board Dues	0.00	83.34	0.0%	0.00	1,000.00	0.0%	1,000.00
315 - Early Head Start Program	14,331.80	25,031.84	57.25%	383,126.13	300,382.00	127.55%	300,382.00
323 - Other Income	0.00	83.34	0.0%	673.41	1,000.00	67.34%	1,000.00
Total Revenue	44,866.54	60,893.29	73.68%	790,662.95	697,219.00	113.4%	697,219.00
<b>Expense</b>							
<b>Direct Program Supplies</b>							
403 - Supplies-Summer Camp	0.00	2,000.00	0.0%	104.57	4,000.00	2.61%	4,000.00
405 - Supplies-Class/Educational	465.52	333.34	139.65%	12,518.32	4,000.00	312.96%	4,000.00
408 - Supplies-After School Program	0.00	83.34	0.0%	0.00	1,000.00	0.0%	1,000.00
Total Direct Program Supplies	465.52	2,416.68	19.26%	12,622.89	9,000.00	140.25%	9,000.00
401 - Food Costs	3,597.53	2,200.00	163.52%	35,636.02	26,400.00	134.99%	26,400.00
402 - Field Trip Expenses	0.00	25.00	0.0%	0.00	300.00	0.0%	300.00
406 - Fundraiser Expenses	0.00	83.34	0.0%	0.00	1,000.00	0.0%	1,000.00
407 - Grants-United Way RTS Expense	1,161.75	3,500.00	33.19%	40,707.60	42,000.00	96.92%	42,000.00
410 - Direct Labor-Program Staff	37,315.90	23,602.41	158.1%	399,310.98	283,229.00	140.99%	283,229.00
411 - Direct Labor-Summer Camp	2,025.00	5,520.00	36.69%	10,503.39	11,040.00	95.14%	11,040.00
442 - Payroll Tax-FICA Tax	2,838.79	1,508.34	188.21%	30,945.34	18,100.00	170.97%	18,100.00
443 - Payroll Tax-Unemployment Tax	0.00	26.66	0.0%	0.00	320.00	0.0%	320.00
Total Expense	47,404.49	38,882.43	121.92%	529,726.22	391,389.00	135.35%	391,389.00

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**Eighteenth Ave Family Enrichment Center**  
**Statement of Activities Budget Performance**  
**June 2018**

**Accrual Basis**

	<b>Jun 18</b>	<b>Budget</b>	<b>% of Budget</b>	<b>Jul '17 - Jun 18</b>	<b>YTD Budget</b>	<b>% of Budget</b>	<b>Annual Budget</b>
<b>Operating Expense</b>							
<b>Office Expenses</b>							
512 · Freight & Postage	0.00	0.00	0.0%	221.74	0.00	100.0%	0.00
534 · Advertising	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
538 · Meals & Entertainment	448.56	166.66	269.15%	3,100.49	2,000.00	155.03%	2,000.00
560 · Bad Debt Expense	150.00	0.00	100.0%	150.00	0.00	100.0%	0.00
565 · Office Supplies	395.99	958.34	41.32%	16,334.39	11,500.00	142.04%	11,500.00
566 · Bank Charges	10.00	125.00	8.0%	354.00	1,500.00	23.6%	1,500.00
<b>Total Office Expenses</b>	<b>1,004.55</b>	<b>1,250.00</b>	<b>80.36%</b>	<b>20,160.62</b>	<b>15,000.00</b>	<b>134.4%</b>	<b>15,000.00</b>
<b>Outside Services</b>							
509 · Security Services	844.45	328.59	256.99%	9,226.58	3,943.00	234.0%	3,943.00
510 · Courier Services	417.55	16.00	2,609.69%	417.55	192.00	217.47%	192.00
511 · Pest Control Services	70.00	75.00	93.33%	595.00	900.00	66.11%	900.00
513 · Landscaping Services	0.00	208.34	0.0%	1,579.00	2,500.00	63.16%	2,500.00
530 · Janitorial Services	1,010.00	600.00	168.33%	11,975.57	7,200.00	166.33%	7,200.00
531 · Waste Management Services	186.19	160.00	116.37%	2,361.85	1,920.00	123.01%	1,920.00
539 · IT Services	122.91	91.66	134.09%	1,325.03	1,100.00	120.46%	1,100.00
564 · Legal & Accounting Services	2,481.96	708.34	350.39%	9,620.62	8,500.00	113.18%	8,500.00
570 · Outside Services - Other	0.00	0.00	0.0%	3,941.07	0.00	100.0%	0.00
<b>Total Outside Services</b>	<b>5,133.06</b>	<b>2,187.93</b>	<b>234.61%</b>	<b>41,042.27</b>	<b>26,255.00</b>	<b>156.32%</b>	<b>26,255.00</b>
<b>Personnel Expenses</b>							
515 · Administrative Gross Wages	5,695.04	8,291.66	68.68%	65,647.18	99,500.00	65.98%	99,500.00
518 · Section 125 Gross Wages	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
53501 · Workman's Comp Insurance	2,142.08	437.00	490.18%	4,869.08	5,244.00	92.85%	5,244.00
536 · Employee Benefits	38.12	130.59	29.19%	2,001.62	1,567.00	127.74%	1,567.00
537 · Retirement Contributions	0.00	100.00	0.0%	0.00	1,200.00	0.0%	1,200.00
542 · FICA Tax	434.49	1,541.66	28.18%	6,434.40	18,500.00	34.78%	18,500.00
543 · Unemployment Tax	0.00	41.66	0.0%	0.00	500.00	0.0%	500.00
579 · Training & Development Expense	178.87	250.00	71.55%	2,989.87	3,000.00	99.66%	3,000.00
<b>Total Personnel Expenses</b>	<b>8,488.60</b>	<b>10,792.57</b>	<b>78.65%</b>	<b>81,942.15</b>	<b>129,511.00</b>	<b>63.27%</b>	<b>129,511.00</b>

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**Eighteenth Ave Family Enrichment Center**  
**Statement of Activities Budget Performance**  
**June 2018**

**Accrual Basis**

	<b>Jun 18</b>	<b>Budget</b>	<b>% of Budget</b>	<b>Jul '17 - Jun 18</b>	<b>YTD Budget</b>	<b>% of Budget</b>	<b>Annual Budget</b>
<b>Utilities</b>							
<b>526 · Utilities-Other</b>	3,286.31	2,020.84	162.62%	23,854.22	24,250.00	98.37%	24,250.00
<b>529 · Telephone Expense</b>	150.00	104.16	144.01%	1,950.00	1,250.00	156.0%	1,250.00
<b>Total Utilities</b>	<u>3,436.31</u>	<u>2,125.00</u>	<u>161.71%</u>	<u>25,804.22</u>	<u>25,500.00</u>	<u>101.19%</u>	<u>25,500.00</u>
<b>53001 · Repairs &amp; Maintenance-Bldg</b>	5,052.83	500.00	1,010.57%	25,118.69	6,000.00	418.65%	6,000.00
<b>53002 · Repairs &amp; Maintenance-Vehicle</b>	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
<b>535 · Business Insurance</b>	846.93	585.00	144.77%	7,775.44	7,020.00	110.76%	7,020.00
<b>548 · License &amp; Permit Expenses</b>	0.00	104.16	0.0%	940.99	1,250.00	75.28%	1,250.00
<b>550 · Interest Expense</b>	0.00	83.34	0.0%	0.00	1,000.00	0.0%	1,000.00
<b>567 · Equipment Rentals</b>	0.00	16.66	0.0%	0.00	200.00	0.0%	200.00
<b>575 · Depreciation Expense</b>	1,388.84	541.66	256.4%	8,131.40	6,500.00	125.1%	6,500.00
<b>580 · Professional Assn Dues</b>	35.00	125.00	28.0%	450.00	1,500.00	30.0%	1,500.00
<b>581 · Events</b>	326.48	125.00	261.18%	5,961.90	1,500.00	397.46%	1,500.00
<b>596 · Penalties - Non-Deductible</b>	0.00	8.34	0.0%	0.00	100.00	0.0%	100.00
<b>59601 · IRS Payments</b>	0.00	822.00	0.0%	0.00	9,864.00	0.0%	9,864.00
<b>Total Operating Expense</b>	<u>25,712.60</u>	<u>19,266.66</u>	<u>133.46%</u>	<u>217,327.68</u>	<u>231,200.00</u>	<u>94.0%</u>	<u>231,200.00</u>
<b>Net Ordinary Revenue</b>	-28,250.55	2,744.20	-1,029.46%	43,609.05	74,630.00	58.43%	74,630.00
<b>Other Revenue/Expense</b>							
<b>Other Revenue</b>							
<b>920 · Gain or Loss on Sale of Assets</b>	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
<b>921 · Other Income- IRS Adjustment</b>	119,028.36			119,028.36			
<b>Total Other Revenue</b>	<u>119,028.36</u>	<u>0.00</u>	<u>100.0%</u>	<u>119,028.36</u>	<u>0.00</u>	<u>100.0%</u>	<u>0.00</u>
<b>Net Other Revenue</b>	<u>119,028.36</u>	<u>0.00</u>	<u>100.0%</u>	<u>119,028.36</u>	<u>0.00</u>	<u>100.0%</u>	<u>0.00</u>
<b>Revenue Over / (Under) Expense</b>	<u><u>90,777.81</u></u>	<u><u>2,744.20</u></u>	<u><u>3,307.99%</u></u>	<u><u>162,637.41</u></u>	<u><u>74,630.00</u></u>	<u><u>217.93%</u></u>	<u><u>74,630.00</u></u>

These financial statements have not been subjected to an audit, review, or compilation engagement, and no assurance is provided on them. Substantially all disclosures required by GAAP-USA are omitted.