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07/22/14
Accrual Basis

Journeys In Community Living
Profit & Loss Budget Performance
June 2014

	Jun 14	Budget	Variance	Jul '13 - Jun 14	YTD Budget	Variance
Ordinary Income/Expense						
Income						
4000-00 · Adult Day Services						
4000-01 Day Services-State	85,195.84	87,996.00	-2,800.16	998,569.81	1,035,000.00	-36,430.19
4000-02 Day Services-Private	1,563.69	2,800.00	-1,236.31	21,441.29	36,000.00	-14,558.71
4000-00 · Adult Day Services - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total 4000-00 · Adult Day Services	86,759.53	90,796.00	-4,036.47	1,020,011.10	1,071,000.00	-50,988.90
4010-00 · Personal Assistants	1,283.09	1,979.00	-695.91	21,791.45	23,300.00	-1,508.55
4020-00 Respite Services	0.00	0.00	0.00	2,796.84	0.00	2,796.84
4030-00 · Hospital Sitters	0.00	0.00	0.00	3,794.40	0.00	3,794.40
4040-00 Transportation Service	272.00	437.00	-165.00	3,303.65	5,200.00	-1,896.35
4070-00 · Supported Employment	19,798.06	19,500.00	298.06	203,547.00	215,000.00	-11,453.00
4075-00 · Vocational Rehab	0.00	1,500.00	-1,500.00	3,162.02	10,000.00	-6,837.98
4095-00 · DOT Grant	0.00	0.00	0.00	0.00	0.00	0.00
4100-00 · Residential Services	294,206.84	297,000.00	-2,793.16	3,591,652.87	3,556,000.00	35,652.87
4300-00 · United Way	8,531.50	8,700.00	-168.50	103,907.63	103,000.00	907.63
4310-00 · Rutherford County	0.00	0.00	0.00	32,000.00	32,000.00	0.00
4320-00 · City of Murfreesboro	0.00	0.00	0.00	10,000.00	10,000.00	0.00
4400-00 · Other Contributions						
4401-00 · Angel Tree Fund	0.00	0.00	0.00	855.00	0.00	855.00
4400-00 · Other Contributions - Other	618.00	0.00	618.00	8,674.61	2,000.00	6,674.61
Total 4400-00 · Other Contributions	618.00	0.00	618.00	9,529.61	2,000.00	7,529.61
4500-00 · Events	2.61	0.00	2.61	27,111.83	25,000.00	2,111.83
4600-00 · Grants	0.00	0.00	0.00	0.00	25,000.00	-25,000.00
4800-00 Rental Income-Iris Av	3,967.00	3,300.00	667.00	38,240.12	37,000.00	1,240.12
4910-00 -Background	0.00	150.00	-150.00	5,500.00	3,000.00	2,500.00
4920-00 · Interest Income	0.00	0.00	0.00	0.00	0.00	0.00

Journeys In Community Living
Profit & Loss Budget Performance
June 2014

	Jun 14	Budget	Variance	Jul '13 - Jun 14	YTD Budget	Variance
4990-00 · Other Income	20.55	50.00	-29.45	20,751.56	1,000.00	19,751.56
Total Income	415,459.18	423,412.00	-7,952.82	5,097,100.08	5,118,500.00	-21,399.92
Gross Profit	415,459.18	423,412.00	-7,952.82	5,097,100.08	5,118,500.00	-21,399.92
Expense						
6000-00 · Payroll Expenses						
6000-10 Salaries	226,845.29	232,000.00	-5,154.71	2,913,375.58	2,905,500.00	7,875.58
6000-15 · Employee Bonus	0.00	0.00	0.00	0.00	30,000.00	-30,000.00
6000-20 Overtime	15,011.90	10,000.00	5,011.90	315,726.32	150,000.00	165,726.32
6000-30 Sicktime	1,688.48	6,400.00	-4,711.52	40,000.35	74,100.00	-34,099.65
6000-40 Annual Time	10,715.92	10,550.00	165.92	132,359.59	121,000.00	11,359.59
6000-50 Longevity Pay	0.00	0.00	0.00	36,799.78	38,000.00	-1,200.22
6000-60 Payroll taxes	18,535.35	18,566.00	-30.65	261,887.74	240,806.00	21,081.74
6000-00 · Payroll Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total 6000-00 · Payroll Expenses	272,796.94	277,516.00	-4,719.06	3,700,149.36	3,559,406.00	140,743.36
6100-00 · Insurance						
6100-10 Insurance-Group	27,997.16	34,550.00	-6,552.84	337,325.20	410,000.00	-72,674.80
6100-20 Insurance-Liability	2,053.96	4,440.00	-2,386.04	76,401.86	62,000.00	14,401.86
6100-3-Insurance-Workers Comp.	5,337.00	4,400.00	937.00	62,877.14	58,100.00	4,777.14
6100-40 Insurance-Life	309.21	400.00	-90.79	3,914.52	4,000.00	-85.48
6100-50 · Insurance-Disability	0.00	0.00	0.00	0.00	0.00	0.00
Total 6100-00 · Insurance	35,697.33	43,790.00	-8,092.67	480,518.72	534,100.00	-53,581.28
6200-00 · Professional Fees	0.00	4,429.00	-4,429.00	44,459.97	51,729.00	-7,269.03
6210-00 · Contract Services						
6210-01 - Janitorial Services	0.00	400.00	-400.00	5,353.00	5,200.00	153.00
6210-02- Server Software/Maint.	2,522.64	660.00	1,862.64	33,280.93	18,600.00	14,680.93

Journeys In Community Living
Profit & Loss Budget Performance
June 2014

	Jun 14	Budget	Variance	Jul '13 - Jun 14	YTD Budget	Variance
6210-03 Payroll Service	1,270.21	1,300.00	-29.79	17,234.31	15,000.00	2,234.31
6210-04- Office Equipment	16,721.02	800.00	15,921.02	43,946.33	13,000.00	30,946.33
6210-05 Drug Screening	50.00	600.00	-550.00	8,141.00	8,600.00	-459.00
6210-06 Temporary Help	2,244.00	1,600.00	644.00	29,989.65	20,000.00	9,989.65
6210-07 Med-Res Nursing	16,805.28	18,000.00	-1,194.72	213,297.52	225,000.00	-11,702.48
6210-08 TIMAS	3,000.00	3,000.00	0.00	34,750.90	36,000.00	-1,249.10
6210-09- Security & Doc. Stored	165.52	300.00	-134.48	1,968.41	2,600.00	-631.59
Total 6210-00 · Contract Services	42,778.67	26,660.00	16,118.67	387,962.05	344,000.00	43,962.05
6220-00 Background Expenses	0.00	750.00	-750.00	12,629.39	9,800.00	2,829.39
6225-00 · Dues & Subscriptions	64.01	50.00	14.01	8,414.99	6,200.00	2,214.99
6230-00 · Postage	14.86	150.00	-135.14	2,206.92	2,000.00	206.92
6235-00 · Training						
6235-10 -Mandated Training	111.00	475.00	-364.00	3,367.20	5,000.00	-1,632.80
6235-15 · Online Training	0.00	0.00	0.00	304.54	0.00	304.54
6235-20 Seminars	609.00	200.00	409.00	2,384.00	2,000.00	384.00
6235-25 · TIMAS Training	0.00	0.00	0.00	106.25	0.00	106.25
Total 6235-00 · Training	720.00	675.00	45.00	6,161.99	7,000.00	-838.01
6240-00 · Taxes & Licenses	129.50	500.00	-370.50	2,486.44	4,000.00	-1,513.56
6300-00 · Office Supplies	2,781.49	1,800.00	981.49	42,031.70	40,000.00	2,031.70
6310-00 · Medical Supplies	308.20	500.00	-191.80	3,359.73	8,000.00	-4,640.27
6400-00 · Telephone	338.65	650.00	-311.35	10,605.73	8,100.00	2,505.73
6410-00 · Cell Phone	2,902.74	2,600.00	302.74	32,897.35	31,000.00	1,897.35
6500-00 - Advertising	0.00	0.00	0.00	669.19	3,000.00	-2,330.81
6600-00 · Web Site	0.00	100.00	-100.00	18.35	1,000.00	-981.65
6650-00 · Printing	0.00	0.00	0.00	1,633.70	3,500.00	-1,866.30
6700-00 - Fuel	0.00	13,500.00	-13,500.00	153,556.42	144,000.00	9,556.42
6750-00 · Travel						

Journeys In Community Living
Profit & Loss Budget Performance
June 2014

	Jun 14	Budget	Variance	Jul '13 - Jun 14	YTD Budget	Variance
6750-10 Travel Administration	167.20	250.00	-82.80	2,632.63	2,700.00	-67.37
6750-20 Travel-Day Services	41.20	150.00	-108.80	876.92	1,800.00	-923.08
6750-30 Travel-Residential	602.19	600.00	2.19	7,491.33	6,800.00	691.33
6750-00 · Travel - Other	17.60		17.60	17.60		17.60
Total 6750-00 · Travel	828.19	1,000.00	-171.81	11,018.48	11,300.00	-281.52
6800-00 · Rent						
6800-01 Rent-Client	17,087.33	200.00	16,887.33	20,059.81	500.00	19,559.81
6800-02 Rent-Storage	65.00	70.00	-5.00	780.00	800.00	-20.00
6800-03 Rent-Center	522.00	1,300.00	-778.00	9,158.68	16,500.00	-7,341.32
6800-04 · Rent-Office Equipment	0.00	0.00	0.00	1,263.67	0.00	1,263.67
6800-05 Rent-Adult day	1,312.00	690.00	622.00	8,016.00	7,880.00	136.00
Total 6800-00 · Rent	18,986.33	2,260.00	16,726.33	39,278.16	25,680.00	13,598.16
6810-00 · Utilities						
6810-01 Utilities-Clients	1,950.41	700.00	1,250.41	7,842.26	8,000.00	-157.74
6810-02 Utilities-Center	2,646.44	6,000.00	-3,353.56	69,630.46	65,000.00	4,630.46
6810-00 · Utilities - Other	99.48		99.48	99.48		99.48
Total 6810-00 · Utilities	4,696.33	6,700.00	-2,003.67	77,572.20	73,000.00	4,572.20
6820-00 · Food						
6820-01 Food-Residential	-9,340.30	2,000.00	-11,340.30	26,219.23	25,000.00	1,219.23
6820-02 Food-Admin.	226.56	1,200.00	-973.44	19,990.60	20,000.00	-9.40
Total 6820-00 · Food	-9,113.74	3,200.00	-12,313.74	46,209.83	45,000.00	1,209.83
6850-00 · Vehicle Leases	2,216.04	700.00	1,516.04	30,008.44	21,000.00	9,008.44
6900-00 · Repairs						
6900-01 Building Repairs	6,703.03	2,800.00	3,903.03	59,643.26	35,000.00	24,643.26
6900-02 Vehicle Repairs	4,995.82	5,500.00	-504.18	97,703.12	40,000.00	57,703.12

Journeys In Community Living
Profit & Loss Budget Performance
June 2014

	Jun 14	Budget	Variance	Jul '13 - Jun 14	YTD Budget	Variance
6900-03 Equipment Repairs	0.00	600.00	-600.00	1,481.46	3,000.00	-1,518.54
6900-00 · Repairs - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total 6900-00 · Repairs	11,698.85	8,900.00	2,798.85	158,827.84	78,000.00	80,827.84
7899-00 · Client Write off	0.00	575.00	-575.00	0.00	7,000.00	-7,000.00
7975-00 Miscellaneous Expenses	210.83	0.00	210.83	9,582.55	0.00	9,582.55
7980-00 · Interest Expense	0.00	0.00	0.00	0.00	1,500.00	-1,500.00
7985-00 Bank Charges	153.11	250.00	-96.89	2,229.13	3,000.00	-770.87
7995-00 · Depreciation Expense	6,432.14	5,896.00	536.14	77,185.02	70,752.00	6,433.02
Total Expense	394,640.47	403,151.00	-8,510.53	5,341,673.65	5,093,067.00	248,606.65
Net Ordinary Income	20,818.71	20,261.00	557.71	-244,573.57	25,433.00	-270,006.57
Other Income/Expense						
Other Income						
8100-00 · Workshop Income	13,506.64	15,000.00	-1,493.36	153,682.03	120,000.00	33,682.03
Total Other Income	13,506.64	15,000.00	-1,493.36	153,682.03	120,000.00	33,682.03
Other Expense						
8200-00 · Workshop Payroll	11,302.84	8,400.00	2,902.84	111,307.56	94,200.00	17,107.56
8250-00 - Wkshp Payroll Taxes	246.69	200.00	46.69	3,289.48	2,000.00	1,289.48
8300-00 · Workshop Supplies	962.07	350.00	612.07	14,033.25	5,000.00	9,033.25
Total Other Expense	12,511.60	8,950.00	3,561.60	128,630.29	101,200.00	27,430.29
Net Other Income	995.04	6,050.00	-5,054.96	25,051.74	18,800.00	6,251.74
Net Income	**21,813.75**	**26,311.00**	**-4,497.25**	**-219,521.83**	**44,233.00**	**-263,754.83**

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Accrual Basis

Journeys In Community Living
Summary Balance Sheet
As of June 30, 2014

	Jun 30, 14	May 31, 14	Change
ASSETS			
Current Assets			
Checking/Savings	321,796.56	348,175.47	-26,378.91
Accounts Receivable	496,570.77	506,517.37	-9,946.60
Other Current Assets	0.00	3,665.40	-3,665.40
Total Current Assets	818,367.33	858,358.24	-39,990.91
Fixed Assets	439,920.72	446,352.86	-6,432.14
Other Assets	12,731.61	12,731.61	0.00
TOTAL ASSETS	**1,271,019.66**	**1,317,442.71**	**-46,423.05**
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	-17,930.99	49,206.67	-67,137.66
Other Current Liabilities	281,570.79	284,707.04	-3,136.25
Total Current Liabilities	263,639.80	333,913.71	-70,273.91
Total Liabilities	263,639.80	333,913.71	-70,273.91
Equity	1,007,379.86	983,529.00	23,850.86
TOTAL LIABILITIES & EQUITY	**1,271,019.66**	**1,317,442.71**	**-46,423.05**

Journeys In Community Living
Statement of Cash Flows
July 2013 through June 2014

	Jul '13 - Jun 14
OPERATING ACTIVITIES	
Net Income	-219,521.83
Adjustments to reconcile Net Income	
to net cash provided by operations:	
1100-00 · Accts Rec-State	402,817.90
1115-00 · Accts Rec-Clients	-10,278.15
1115-99 · FA Transportation	-2,056.00
1120-00 · Accts Rec-Workshops	-22,854.72
1125-00 · Accts Rec-Other	-9,857.75
1127-00 Pledges Receivable	-1,300.00
1200-00 Prepaid Insurance	7,296.00
Accounts Payable	-33,219.68
2200-00 · Payroll Liabilities	-8,457.31
2200-00 · Payroll Liabilities:2200-20 FICA Withheld	-3,418.85
2200-00 · Payroll Liabilities:2200-30 · Fed'l Tax Withheld	-886.37
2200-00 · Payroll Liabilities:2200-55 403b Withheld	-850.00
2200-00 · Payroll Liabilities:2200-65 Credit Union Withheld	120.00
2200-00 · Payroll Liabilities:2200-70 Life Ins Withheld	-13,512.89
2200-00 · Payroll Liabilities:2200-72 Ins. Heart	1,944.14
2200-00 · Payroll Liabilities:2200-74 Ins. ICU	286.00
2200-00 · Payroll Liabilities:2200-75 Cancer Ins Withheld	4,244.07
2200-00 · Payroll Liabilities:2200-76 Ins. Other	3,539.02
2200-00 · Payroll Liabilities:2200-80 Disability Ins Withhe	-19,180.02
2200-00 · Payroll Liabilities:2200-85 Vision Ins Withheld	376.69
2200-00 · Payroll Liabilities:2200-90 United Way Withheld	257.50
2200-00 · Payroll Liabilities:2200-95 Garnishments Withheld	3,113.48
2200-00 · Payroll Liabilities:2200.25 FICA - Accrued	6,365.36
FB-Line of Credit	-39,397.47
Net cash provided by Operating Activities	45,569.12
INVESTING ACTIVITIES	
1510-00 · Iris Avenue:1510-20 Improvements	-350.00
1510-00 · Iris Avenue:1510-50 Accum Depr-Iris	11,407.80
1510-60 Accum Depr-Improvements	1,554.06
1520-00 · Furnitures & Fixtures	717.82
1520-00 · Furnitures & Fixtures:1520-10 Furniture, Fixtures, Eq	-761.18
1520-00 · Furnitures & Fixtures:1520-50 Accum Depr-Furniture	3,589.10
1530-00 · Transportation	3,172.01
1530-00 · Transportation:1530-10 Vehicles	-10,041.46
1530-00 · Transportation:1530-50 Accum Depr-Vehicles	17,681.06
1640-00 Leasehold Improvements:1530-50 Accum Depr Leasehold	39,063.17
1900-00 Deposits on Rental Unit	-1,000.00

Journeys In Community Living
Statement of Cash Flows
July 2013 through June 2014

	Jul '13 - Jun 14
Net cash provided by Investing Activities	65,032.38
FINANCING ACTIVITIES	
3000-00 · Opening Bal Equity	3,158.50
Opening Balance Equity	190.58
Net cash provided by Financing Activities	3,349.08
Net cash increase for period	113,950.58
Cash at beginning of period	207,845.98
Cash at end of period	**321,796.56**