

**NON-PROFIT ORGANIZATION
REQUEST FOR CITY OF FRANKLIN
2018-19 FISCAL YEAR**

Organization Name: Gentry's Education Center **Phone:** 615-925-1033

Contact Person & Title: Evelyn Hickerson, Executive Director

Mailing Address: 4221 Warren Road, Franklin, TN 37067

Federal Identification # (if applicable): EIN: 27-1202003

E-mail address: hickersoneve@fssd.org

Number of Active Participants in Organization: 55.

If necessary, use a separate sheet to provide requested information.

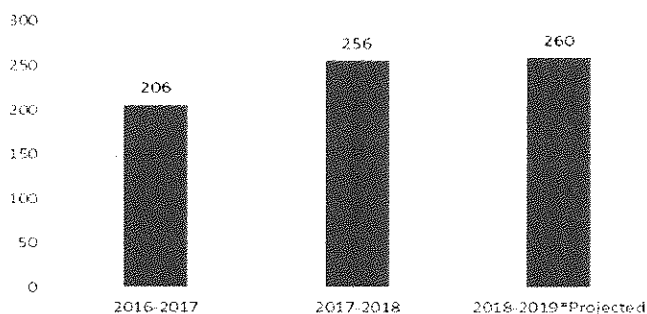
Does this organization charge fees to participants? Yes √ No

Yes: Registration fees are \$30.00 per student. Pre-Kindergarten program fee is \$60.00/week. After school tutoring program fee is \$20.00/week. Enrichment courses are \$60.00 for nine weeks of services. Gentry's can receive vouchers from the Family First program to assist with fee payments. To ensure no child is excluded, scholarships are available to students from very-low income households.

If No, please explain:

Please provide the approximate number of clients served by your program on a yearly basis: 200+.
All funds provided by the Williamson County Commission must be used to provide assistance to Williamson County citizens only. Please provide documentation to show the expenses used for service to Williamson County citizens:

Williamson County Students Enrolled at
Gentry's Education Center



For FY2017-18, Gentry's has provided after school programming to 256 students to date from Williamson County, a 14% increase from initial projections of 225. This year's enrollment is expected to be similar. Current programs are housed at Johnson Elementary School and Freedom Intermediate School. **(100% from Williamson County)** Currently, Gentry's does not receive any direct funding from Williamson County.

List ANY agency (or agencies) in Williamson County which you consider may directly, or

indirectly, provide the same or similar services as those provided by your agency. If such an agency exists, please list the similarities (use additional sheets, if needed):

The Boys and Girls Club and the Franklin Special School District's (FSSD) Morning and After School Care program (MAC) also provide students with child care and academic support during the school year and summer. FSSD also offers Young Scholars Institute, an interest-based summer enrichment program. Students may attend for one or two weeks. Gentry's services are data-driven, yet holistic. Our program is evaluated based on academic and behavioral performance indicators; therefore, our program focus is to reduce achievement gaps and address the emotional health of students through ACEs services (adverse childhood

experiences). We also provide more opportunities for student participation when families are unable to pay for programming.

Unless prohibited by law, please provide documentation that your organization made a good faith effort to collect donation from private sources.

Gentry's Education Center at the Storefront (Gentry's) engages in a multi-faceted, long-term focused fundraising program with diverse revenue sources. We have a balanced revenue stream of grants, fees, and donations. Gentry's uses program fees from participants whose families can pay as a revenue source to support tutoring and enrichment activities during the school year and summer. Gentry's requires the Board of Directors to adhere to a Give/Get Policy in which a specific amount of financial support is received from each Board member either from a personal contribution or in obtaining a specific amount of money from a funding source. Gentry's engages the staff and Board of Directors in the United Way's Taste of Williamson campaign in which each participant solicits at least five ticket purchases or sales to raise money in the spring. The Executive Director and the Board Chair continue to build relationships with local industries and corporations that contribute to Gentry's mission and services either through monetary or in-kind support. Gentry's encourages online donations through a "Donate Now" tab on Giving Matters and on its web site. Gentry's utilizes a grant proposal writer to prospect research, write, and submit grant applications in focus areas that are deemed a suitable match for both the funder and Gentry's. Gentry's plans to include information about Giving Matters in its literature to direct donors to the "Donate Now" tab of our profile for those interested in donating online. Current plans include pursuing Facebook or Twitter social media tools as an element in fundraising. Gentry's has a systematic acknowledgement process, and we will continue that with the following schedule: Within 48 hours: Thank you call made by Executive director/staff; Within 1 week: Personal handwritten note sent; Monthly: Board Chair and Executive Director send thank you letter to donors at the \$500+ level.

Non-Profit Organization Request
for City of Franklin – Page Two

Organization: Gentry's Education Center

Expenditures:	Actual 2016-17	Projected Expended 2017-18	Requested 2018-19
Grants & Other Assistance:			
Individuals	\$1,241.00	\$2,800.00	\$2,500.00
Employee Salaries (Personnel and Tutors)	\$296,445.00	\$314,705.00	\$356,695.00
Employee Benefits	-	-	-
Payroll Taxes	\$9,700.00	\$11,644.00	\$12,000.00
Service Fees	\$29,804.00	\$33,820.00	\$35,000.00
Advertising & Promotion	-	\$1,525.00	\$1,500.00
Office Expenses	\$1,042.00	\$201.00	\$500.00
Information Technology	-	\$149.00	\$150.00
Travel & Entertainment	\$2,104.00	\$2,157.00	\$1,500.00
Conferences & Meetings	\$1,902.00	\$1,423.00	\$1,000.00
Interest	\$54.00	-	-
Depreciation & Amortization	\$4,726.00	\$4,495.00	\$5,000.00
Insurance	\$704.00	\$3,946.00	\$3,946.00
All other expenses	\$13,717.00	\$7,805.00	-
Total	\$361,439.00	\$384,670.00	\$419,791.00

Revenues:	Actual 2016-17	Projected Expended 2017-18	Requested 2018-19
Williamson County Government	\$ -	\$ -	\$ -
City of Franklin Government	\$10,000.00	\$15,000.00	\$25,000.00
1. Contributions, Gifts & Grants:			
1a. United Way of Williamson County	\$2,500.00	\$5,170.00	\$32,400.00
1b. Other United Ways			
1c. Membership dues			
1d. Government Grants	\$159,671.00	\$200,425.00	\$227,813.00
1e. All Other Contributions	\$113,310.00	\$139,999.00	\$108,022.00
1f. TOTAL Contributions	\$285,481.00	\$360,594.00	\$393,235.00
Program Services	\$58,440.00	\$50,558.00	\$50,000.00
Investment Income (Dividends & Interest)	\$31.00	\$47.00	
All other revenue	\$20,942.00	\$16,968.00	\$20,000.00
Total	\$364,894.00	\$428,167.00	\$463,235.00

Non-Profit Organization Request for
City of Franklin – Page Three

Organization: Gentry's Education Center

Personnel & Salary Information

Personnel:	Actual 2016-17	Projected Expended 2017-18	Requested 2018-19
Employee Salaries (Represents personnel and tutors for programming)	\$296,445.00	\$314,705.00	\$356,695.00
Payroll Taxes	\$9,700.00	\$11,644.00	\$12,000.00
Total	\$306,145.00	\$326,349.00	\$368,695.00

List any equipment owned by this organization funded, in whole or in part, by Williamson County. Please indicate what it is used for, how it is maintained and where it is stored (use a separate sheet if necessary):

Gentry's does not possess any equipment funded by Williamson County. However, previous funding from the City of Franklin FY2017-2018 allocation allowed Gentry's to leverage funds to purchase a Promethean board. This equipment is used for tutoring and enrichment activities with the students as well as workshops for parent, student, and teacher engagement. The board is located and maintained at Johnson Elementary School, 815 Glass Lane, Franklin, TN.

**City of Franklin
APPLICATION ADDENDUM**

For the funding year, July 1, 2018 through June 30, 2019

Name of Agency: **Gentry's Education Center at the Store Front** Date: 03/5/2018

Please provide a detailed description of the proposed use of funds that the City of Franklin might provide for Fiscal Year 2018-2019:

History and Services:

For the past eight years, Gentry's Education Center at the Store Front (Gentry's), a community-based 501c3, has worked in partnership with parents and the school communities of Williamson County to provide quality after school programming to address some of the most pressing academic and social needs of our students.

Services are holistic, addressing academics and emotional health, targeting PreK-6th grade students, 12-15 hours per week, who are economically disadvantaged, at risk of academic failure, or present emotional/behavioral issues. Programming is aligned with the framework recommended by the Afterschool Alliance, 21st Century Community Learning Centers, the Tennessee Department of Education Common Core Standards, and ACEs (adverse childhood experiences) best practices. Certified staff execute program activities using instructional and counseling strategies that are engaging and student-centered to maximize participation and attendance. STEM-based enrichment activities provide another path to proficiency during the school year and in the Summer Academy (June) to enhance reading and math and encourage critical thinking and problem solving.

Students are assessed throughout the year using STAR Renaissance Math and Reading to determine progress and expected performance on the annual state standardized assessment. Students receiving ACEs services are assessed using the Strengths and Difficulties Questionnaire (SDQ) to determine need for services and gauge progress during program participation. Gentry's also utilizes parent participation to enhance students' academic and social development through day to day interactions and planned activities.

Program evaluation is essential for success; therefore, formative and summative data is collected regarding academic achievement, attendance, and behavior to share with stakeholders and guide program improvement.

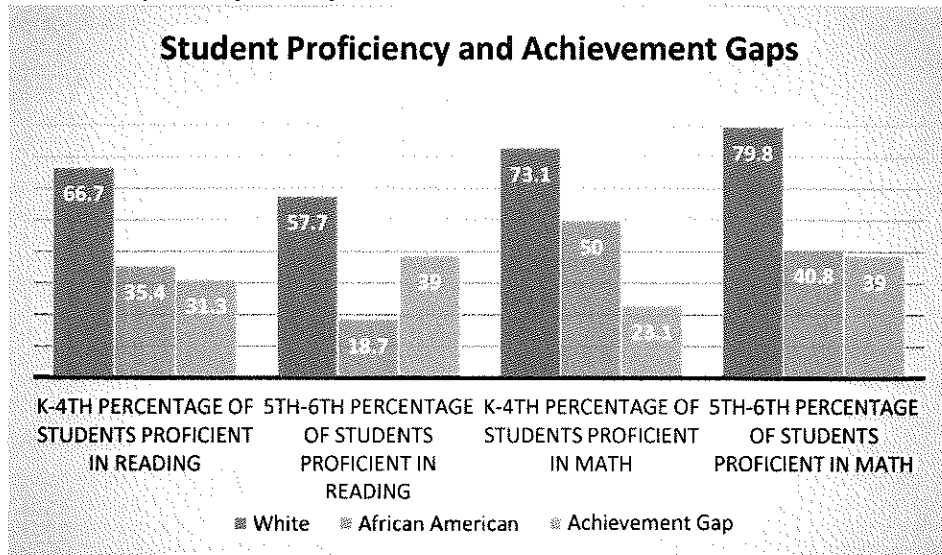
Need and Funding Request:

Gentry's Tutoring and Enrichment Program.

Gentry's students attend schools in the Franklin Special School District and live in inner city Franklin, where the poverty rate is a staggering 51.1% (American Census Bureau, 2010). Nearly all its students are eligible for the free and reduced lunch program; most are ethnic minorities; and currently nine students are families who are homeless. Gentry's serves a high proportion of students who have significant academic needs. These needs were further identified in students from New Hope Academy who have participated in past summer programming upon the recommendation of their school day teachers due to academic challenges. Teachers and families were surveyed on needs they identified and programming they felt would be beneficial.

Gentry's Community Board and Board members discussed how to incorporate these needs and interventions in program expansion. To that end, Gentry's Education Center at the Store Front is requesting \$25,000 to be leveraged with additional funds to increase Gentry's capacity to serve students at New Hope Academy – a new site for programming in addition to services offered at Johnson Elementary and Freedom Intermediate School. We project serving 260 students through tutoring, academic enrichment, and counseling during the 2018/2019 academic year. 64.8% of students served by Gentry's last year came from homes at or below the Federal Poverty Level.

The schools we project to serve this year have large gaps in academic proficiency between White Students (W) and African American Students (AA) both in Math and Reading/Language Arts.



Programming will go from September 4, 2018 to June 30, 2019, encompassing after school and summer extended learning. Gentry's will provide extended learning time during the school year Monday-Friday from 3:00-6:00 pm. Certified teachers will tutor students to ensure grade level mastery of reading and math curriculum. Students will receive 45 minutes of homework assistance and up to two hours of intensive, targeted tutoring in reading and math. During the school year, the program will analyze students' initial abilities and needs based on standardized testing along with information from current teachers. Tutors will work with students individually and in small groups of up to five for 12-15 hours per week. They will provide homework assistance and teach students skills through engaging project-based activities designed to meet students' academic needs while unlocking new opportunities. The Summer Academy will be held from 8:00 am to 3:00 pm June 2019. Certified teachers will facilitate learning through combined reading and math tutoring with project-based STEM activities. They will study academics in new ways, such as reading carefully to engineer spectacular cupcakes, understand sports movements, and analyze and replicate design in the arts. Doing so, they will discover the value of reading nonfiction based on their own interests and real-life math applications. The Summer Academy builds on student success by continuing to use project-based learning driven by student interests while incorporating necessary instruction in reading and math. For the school year and summer programs, students' progress will be gauged through formative and summative assessments and survey data to guide program improvement.

Funding from the City of Franklin will provide leverage to increase Gentry's capacity by providing three (3) additional reading tutors for the school year program and three (3) additional tutors for the Summer academy in June 2019. Funding will also provide access to professional

development courses for three (3) teachers in research-based reading remediation techniques. Adding additional reading tutors will allow for increased one-on-one intensive tutoring for students significantly below grade level (2 or more grades behind in reading) or not performing at proficient reading levels based on TN Department of Education Common Core standards. This also allows for increased focus on specific learning needs and produces quicker learning and mastery of skills in standards-aligned reading goals.

City of Franklin Requested Items for FY2017-2018	Price Per Item/Service	Number of Items/Services	Total
One Reading Tutor @ \$20.00/hour x 2 hours/day x 155 days (School Year)	\$6,200.00	3	\$18,600.00
One Reading Tutor @ \$20.00/hour x 4 hours/day x 20 days (Summer 2019)	\$1,600.00	3	\$4,800.00
Professional Development (For 3 teachers)	\$1,600.00	NA	\$1,600.00
Total:			\$25,000.00

Proposed Program Objectives/Expected Outcomes:

- 90% of students will attend 60 days or more in program activities.
- 70% of students will demonstrate a .6 grade level growth/gain in reading and math by the final benchmark in May 2019.
- At least 85% of teachers surveyed will indicate that students benefitted from Gentry's interventions.
- At least 85% of parents surveyed will rate services provided by Gentry's as Helpful or Very Helpful and can name at least one academic strategy they plan to implement at home to improve reading/math abilities.

Please provide information on any interaction that your agency has with the operations of City of Franklin departments (e.g., response to calls from Police after domestic incidents, provision of meals or lodging to displaced persons, etc.):

Gentry's has not had any formal interactions with the City of Franklin departments as described above.

Please answer completely the following questions using additional pages if necessary

1) Specifically, what services did your agency provide last year for which you are requesting funding this year? What were the objectives and results? (Include description capacity, intensity, and duration of services.)

Last year the City of Franklin provided funding to Gentry's Tutoring and Enrichment Program. This investment allowed additional reading tutoring, ACEs programming (Adverse Childhood Experiences), and education supplies for our program. ACEs was a year-round program for students and families and served as an important addition to the before and after school program. Gentry's served 256 students with a staff of 35 teachers Monday – Friday for at least 2.5-3.0 hours in the afterschool program. Students were evaluated through STAR Renaissance Math and Reading to determine academic gains. Gentry's served 52 students/families (12 more than the 40 students projected) and trained 62 teachers in ACEs programming. Group and individual counseling sessions were scheduled up to 4x per week and weekend workshops were held to increase awareness of ACEs and interventions. Students receiving ACEs services were assessed using the Strengths and Difficulties Questionnaire (SDQ) to determine need for services and gauge progress during program participation. Students at Johnson Elementary School and Freedom Intermediate School were eligible with preference given to those with the greatest need, based on academic risks, behavior problems, and family income.

Proposed Objectives	Outcomes
90% of students will attend 60 days or more in program activities.	Objective met. 90% of students attended at least 60 days or more of programming
70% of students will demonstrate a .4 grade level growth/gain in reading and math by the final benchmark in May 2018.	Objective met. Final benchmark is scheduled for May 2018; however, at mid-year, 70% of students were demonstrating at least a .6 grade level gain
By May 2018, 70% of the students identified for counseling services will recognize their own individual strengths and challenges and can name at least two.	Objective met. Final benchmark is scheduled for May 2018; however, results from February 2018 indicated that 78% of students in ACEs programming showed at least a 10% improvement in symptoms per the SDQ scores and could identify a strength and challenge personal to them.
By May 2018, 70% of students who participated in counseling will rate their emotional well-being higher than they did in their first session as measured by a self-assessment of feelings.	Objective met. Final benchmark is scheduled for May 2018; however, results from February 2018 indicated the 78% of ACEs participants identified positive feelings about their emotions and self-worth.
At least 85% of parents will rate services provided by Gentry's as Helpful or Very Helpful and can name at least one idea – academic and/or emotional improvement – they plan to implement.	Objective met. 85% of parents consider Gentry's Very Helpful and 80% could identify at least one strategy to use at home with their children.

2) Are there procedures in place for measuring the results achieved by your agency? If so, provide detailed data.

A systematic procedure is in place to monitor student progress throughout the program and to assess the program's impact annually. Evaluation is conducted in conjunction with Franklin Special School District to ensure Gentry's program aligns with school district goals. Gentry's

programming is data-driven, yet holistic. We aim to see children succeed academically and emotionally as behavior can influence a child's success level in school.

Attendance is recorded each program day to identify students who attend on a regular basis. Consistent attendance is necessary for students to receive a true benefit of supplemental instruction. Data is analyzed weekly to track absences and develop communication plans to parents/classroom teachers to encourage attendance.

Achievement is measured through formative and summative assessments.

- Formative assessment monitors student learning to provide ongoing feedback that is used to modify learning intervention strategies for students who are not making expected progress. This data is analyzed to ensure students are meeting requirements for proficiency in math, reading, science, and social studies and identifies students that are not proficient. Information is used to improve test-taking skills and modify interventions. Gentry's primarily uses STAR Reading and Math research-based assessments to collect formative data throughout the year. They are student-centered as the student can see his/her strengths and weaknesses and target areas that need work.
- Summative assessments are the final measure of achievement designed to evaluate student learning at the end of the academic year and compare it to a standard. The Tennessee Comprehensive Assessment Program (TCAP), the state standardized achievement test, is the summative assessment for Gentry's participants. Results are used to measure individual gains in performance as well as the entire group and scores of subgroups for economically disadvantaged and for minorities.

ACEs Services are assessed using the Strengths and Difficulties Questionnaire (SDQ) to determine need for services and document progress during program participation. ACEs also analyzes behavior by the number of referrals made to the principal, detention, and suspension. Gentry's goal is to identify students with behavioral intervention needs and connect them with appropriate services, thus reducing behavior problems that interfere with learning. Data collected on behavior problems allows Gentry's to assess effective interventions in the afterschool program, the regular classroom, and with families.

3) Does your agency receive any external quality review or accreditation? If so, provide a copy of certificate or license and please explain.

The Tennessee Department of Human Services licenses after school programs along with child care centers to determine the quality of service they provide. Under Tennessee's Child Care Report Card System, every licensed child care agency must undergo an annual evaluation and post a report card of the results. Agencies are required to post their report card with their renewal license where parents can clearly see them. The Report Card system is mandatory for all licensed providers providing 15 or more hours of services per week. Gentry's meets the standards for Child Care Centers and School Age Programs per TN State Board of Education Chapter 0520-12-01.

4) What percent of your local agency budget is your allocation request from the City of Franklin?

Our request of \$25,000.00 represents 5.9% of our total agency budget of \$419,791.00.

5) What other fundraising activities does your agency engage in during the year?

Gentry's Education Center at the Storefront (Gentry's) engages in a multi-faceted, long-term focused fundraising program with diverse revenue sources. We have a balanced revenue stream of grants, fees, and donations. Gentry's uses program fees from participants whose families can pay as a revenue source to support tutoring and enrichment activities during the school year and summer. Gentry's requires the Board of Directors to adhere to a Give/Get Policy in which a specific amount of financial support is received from each Board member either from a personal contribution or in obtaining a specific amount of money from a funding source. Gentry's engages the staff and Board of Directors in the United Way's Taste of Williamson campaign in which each participant solicits at least five ticket purchases or sales to raise money in the spring. The Executive Director and the Board Chair continue to build relationships with local industries and corporations that contribute to Gentry's mission and services either through monetary or in-kind support. Gentry's encourages online donations through a "Donate Now" tab on Giving Matters and on its web site. Gentry's utilizes a grant proposal writer to prospect research, write, and submit grant applications in focus areas that are deemed a suitable match for both the funder and Gentry's. Gentry's plans to include information about Giving Matters in its literature to direct donors to the "Donate Now" tab of our profile for those interested in donating online. Current plans include pursuing Facebook or Twitter social media tools as an element in fundraising. Gentry's has a systematic acknowledgement process, and we will continue that with the following schedule: Within 48 hours: Thank you call made by Executive director/staff; Within 1 week: Personal handwritten note sent; Monthly: Board Chair and Executive Director send thank you letter to donors at the \$500+ level.

6) Do you charge any fees for your services?

Registration fees are \$30.00 per student. Pre-Kindergarten program fee is \$60.00/week. The afterschool tutoring program fee is \$20.00/week. Enrichment courses are \$60.00 for nine weeks of services. Gentry's can receive vouchers from the Family First program to assist with fee payments. To ensure no child is excluded, scholarships are available to students from very-low income households

***GENTRY'S EDUCATION CENTER
@ THE STORE FRONT, INC.
(A Nonprofit Organization)***

**Financial Statements
With Independent Accountants' Review
Report Thereon
For The Years Ended December 31, 2016 and 2015**

**H A Beasley & Company, PLLC
Certified Public Accountants
Murfreesboro, Tennessee**

GENTRY'S EDUCATION CENTER @ THE STORE FRONT, INC.

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**H A Beasley
& Company, PLLC**

Certified Public Accountants

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors of
Gentry's Education Center @ the Store Front, Inc.

We have reviewed the accompanying financial statements of Gentry's Education Center @ the Store Front, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2016 and 2015, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountants' Conclusion

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

A handwritten signature in cursive script that reads "H A Beasley & Company, PLLC".

H A Beasley & Company, PLLC
February 13, 2017

A Positive Difference Through Professional Accounting Service

Murfreesboro Office: P.O. Box 11669 • 111 MTCS Drive • Murfreesboro, TN 37129 • (615) 895-5675

Shelbyville Office: P.O. Box 1044 • 306 Bethany Lane • Shelbyville, TN 37162 • (931) 680-0660

www.HABeasley.com

GENTRY'S EDUCATION CENTER @ THE STORE FRONT, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
CURRENT ASSETS		
Cash and equivalents	\$ 79,502	\$ 65,261
Grants and accounts receivable	<u>13,698</u>	<u>16,716</u>
Total current assets	93,200	81,977
 PROPERTY AND EQUIPMENT, NET	 <u>8,198</u>	 <u>12,397</u>
 TOTAL ASSETS	 <u><u>\$ 101,398</u></u>	 <u><u>\$ 94,374</u></u>
 CURRENT LIABILITIES		
Accounts payable	\$ 10,002	\$ 12,289
Accrued liabilities	<u>17,028</u>	<u>10,697</u>
Total current liabilities	27,030	22,986
 NET ASSETS		
Temporarily Restricted	1,500	-
Unrestricted	<u>72,868</u>	<u>71,388</u>
Total net assets	<u>74,368</u>	<u>71,388</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 101,398</u></u>	<u><u>\$ 94,374</u></u>

See accompanying notes to financial statements and independent accountants' review report.

GENTRY'S EDUCATION CENTER @ THE STORE FRONT, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

	2016		2015	
	Unrestricted	Temporarily Restricted	Totals	
				Unrestricted
				Temporarily Restricted
				Totals
PUBLIC SUPPORT AND REVENUE				
Public support				
Grant income	\$ 201,671	\$ -	\$ 201,671	\$ 205,848
Contributions	82,237	1,500	83,737	94,474
Total public support	283,908	1,500	285,408	300,322
Revenue				
Program fees	58,440	-	58,440	89,044
Miscellaneous income	21,890	-	21,890	5,846
Total revenue	80,330	-	80,330	94,890
Released from restrictions	-	-	-	-
Total public support and revenue	364,238	1,500	365,738	395,212
EXPENSES				
Program services	303,720	-	303,720	307,545
Management and general	30,165	-	30,165	27,662
Fundraising	28,873	-	28,873	17,870
Total expenses	362,758	-	362,758	353,077
Increase in net assets	1,480	1,500	2,980	42,135
Net assets at beginning of year	71,388	-	71,388	29,253
Net assets at end of year	\$ 72,868	\$ 1,500	\$ 74,368	\$ 71,388

See accompanying notes to financial statements and independent accountants' review report.

GENTRY'S EDUCATION CENTER @ THE STORE FRONT, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

	2016				2015			
	Program Services	Management and General	Fund- raising	Total Expenses	Program Services	Management and General	Fund- raising	Total Expenses
Payroll and tutors	\$ 273,480	\$ 19,365	\$ 3,600	\$ 296,445	\$ 263,523	\$ 17,200	\$ 3,600	\$ 284,323
Payroll taxes	7,934	1,489	277	9,700	7,038	1,338	280	8,656
Total compensation	281,414	20,854	3,877	306,145	270,561	18,538	3,880	292,979
Contract services	950	-	18,103	19,053	5,575	375	7,465	13,415
Professional fees	-	5,376	5,375	10,751	-	5,283	5,282	10,565
Depreciation	5,198	-	-	5,198	3,770	-	-	3,770
Class materials and supplies	2,858	-	-	2,858	7,137	-	-	7,137
Special events	2,489	-	-	2,489	-	-	-	-
Food and nutrition	2,421	-	-	2,421	2,895	-	-	2,895
Travel	2,104	-	-	2,104	1,291	-	-	1,291
Staff and volunteer	674	675	674	2,023	817	817	816	2,450
Conferences & meetings	1,902	-	-	1,902	3,362	-	-	3,362
Enrichment and educational	1,327	-	-	1,327	3,625	-	-	3,625
Grants made - individuals	1,241	-	-	1,241	-	-	-	-
Meals and entertainment	-	1,141	-	1,141	-	280	-	280
Office supplies	-	913	-	913	-	1,151	-	1,151
Fundraising	-	-	844	844	-	-	427	427
Insurance	352	352	-	704	363	363	-	726
Seed program	690	-	-	690	2,200	-	-	2,200
Licenses and permits	-	292	-	292	-	242	-	242
Postage and delivery	-	129	-	129	-	211	-	211
Incentives and rewards	100	-	-	100	93	-	-	93
Bank fees	-	93	-	93	-	208	-	208
Interest	-	54	-	54	-	53	-	53
Field trips	-	-	-	-	5,856	-	-	5,856
Miscellaneous	-	286	-	286	-	141	-	141
Total Expenses	\$ 303,720	\$ 30,165	\$ 28,873	\$ 362,758	\$ 307,545	\$ 27,662	\$ 17,870	\$ 353,077

See accompanying notes to financial statements and independent accountants' review report.

GENTRY'S EDUCATION CENTER @ THE STORE FRONT, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

CASH FLOWS FROM OPERATING ACTIVITIES	2016	2015
Change in net assets	\$ 2,980	\$ 42,135
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	5,198	3,770
Decrease (increase) in operating assets:		
Grants and accounts receivable	3,018	(3,140)
Increase (decrease) in operating liabilities:		
Accounts payable	(2,287)	4,030
Accrued liabilities	6,331	(28)
NET CASH PROVIDED BY OPERATING ACTIVITIES	15,240	46,767
CASH FLOWS USED FOR INVESTING ACTIVITIES		
Purchases of property and equipment	(999)	(6,236)
NET INCREASE IN CASH AND EQUIVALENTS	14,241	40,531
CASH AND EQUIVALENTS AT BEGINNING OF YEAR	65,261	24,730
CASH AND EQUIVALENTS AT END OF YEAR	\$ 79,502	\$ 65,261

See accompanying notes to financial statements and independent accountants' review report.

***GENTRY'S EDUCATION CENTER
@ THE STORE FRONT, INC.
(A Nonprofit Organization)***

**Financial Statements
With Independent Accountants' Review
Report Thereon
For The Years Ended December 31, 2016 and 2015**

**H A Beasley & Company, PLLC
Certified Public Accountants
Murfreesboro, Tennessee**

GENTRY'S EDUCATION CENTER @ THE STORE FRONT, INC.

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**H A Beasley
& Company, PLLC**

Certified Public Accountants

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors of
Gentry's Education Center (@ the Store Front, Inc.

We have reviewed the accompanying financial statements of Gentry's Education Center (@ the Store Front, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2016 and 2015, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountants' Conclusion

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

H A Beasley & Company, PLLC
February 13, 2017

A Positive Difference Through Professional Accounting Service

Murfreesboro Office: P.O. Box 11669 • 111 MTCS Drive • Murfreesboro, TN 37129 • (615) 895-5675

Shelbyville Office: P.O. Box 1044 • 306 Bethany Lane • Shelbyville, TN 37162 • (931) 680-0660

www.HABeasley.com

GENTRY'S EDUCATION CENTER @ THE STORE FRONT, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
CURRENT ASSETS		
Cash and equivalents	\$ 79,502	\$ 65,261
Grants and accounts receivable	<u>13,698</u>	<u>16,716</u>
Total current assets	93,200	81,977
 PROPERTY AND EQUIPMENT, NET	 <u>8,198</u>	 <u>12,397</u>
 TOTAL ASSETS	 <u><u>\$ 101,398</u></u>	 <u><u>\$ 94,374</u></u>
 CURRENT LIABILITIES		
Accounts payable	\$ 10,002	\$ 12,289
Accrued liabilities	<u>17,028</u>	<u>10,697</u>
Total current liabilities	27,030	22,986
 NET ASSETS		
Temporarily Restricted	1,500	-
Unrestricted	<u>72,868</u>	<u>71,388</u>
Total net assets	<u>74,368</u>	<u>71,388</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 101,398</u></u>	<u><u>\$ 94,374</u></u>

See accompanying notes to financial statements and independent accountants' review report.

GENTRY'S EDUCATION CENTER @ THE STORE FRONT, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

	2016		2015	
	Unrestricted	Temporarily Restricted	Unrestricted	Temporarily Restricted
PUBLIC SUPPORT AND REVENUE				
Public support				
Grant income	\$ 201,671	\$ -	\$ 205,848	\$ -
Contributions	82,237	1,500	94,474	-
Total public support	283,908	1,500	300,322	-
Revenue				
Program fees	58,440	-	89,044	-
Miscellaneous income	21,890	-	5,846	-
Total revenue	80,330	-	94,890	-
Released from restrictions	-	-	-	-
Total public support and revenue	364,238	1,500	395,212	-
EXPENSES				
Program services	303,720	-	307,545	-
Management and general	30,165	-	27,662	-
Fundraising	28,873	-	17,870	-
Total expenses	362,758	-	353,077	-
Increase in net assets	1,480	1,500	42,135	-
Net assets at beginning of year	71,388	-	29,253	-
Net assets at end of year	\$ 72,868	\$ 1,500	\$ 71,388	\$ -

See accompanying notes to financial statements and independent accountants' review report.

GENTRY'S EDUCATION CENTER @ THE STORE FRONT, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

	2016				2015			
	Program Services	Management and General	Fund- raising	Total Expenses	Program Services	Management and General	Fund- raising	Total Expenses
Payroll and tutors	\$ 273,480	\$ 19,365	\$ 3,600	\$ 296,445	\$ 263,523	\$ 17,200	\$ 3,600	\$ 284,323
Payroll taxes	7,934	1,489	277	9,700	7,038	1,338	280	8,656
Total compensation	281,414	20,854	3,877	306,145	270,561	18,538	3,880	292,979
Contract services	950	-	18,103	19,053	5,575	375	7,465	13,415
Professional fees	-	5,376	5,375	10,751	-	5,283	5,282	10,565
Depreciation	5,198	-	-	5,198	3,770	-	-	3,770
Class materials and supplies	2,858	-	-	2,858	7,137	-	-	7,137
Special events	2,489	-	-	2,489	-	-	-	-
Food and nutrition	2,421	-	-	2,421	2,895	-	-	2,895
Travel	2,104	-	-	2,104	1,291	-	-	1,291
Staff and volunteer	674	675	674	2,023	817	817	816	2,450
Conferences & meetings	1,902	-	-	1,902	3,362	-	-	3,362
Enrichment and educational	1,327	-	-	1,327	3,625	-	-	3,625
Grants made - individuals	1,241	-	-	1,241	-	-	-	-
Meals and entertainment	-	1,141	-	1,141	-	280	-	280
Office supplies	-	913	-	913	-	1,151	-	1,151
Fundraising	-	-	844	844	-	-	427	427
Insurance	352	352	-	704	363	363	-	726
Seed program	690	-	-	690	2,200	-	-	2,200
Licenses and permits	-	292	-	292	-	242	-	242
Postage and delivery	-	129	-	129	-	211	-	211
Incentives and rewards	100	-	-	100	93	-	-	93
Bank fees	-	93	-	93	-	208	-	208
Interest	-	54	-	54	-	53	-	53
Field trips	-	-	-	-	5,856	-	-	5,856
Miscellaneous	-	286	-	286	-	141	-	141
Total Expenses	\$ 303,720	\$ 30,165	\$ 28,873	\$ 362,758	\$ 307,545	\$ 27,662	\$ 17,870	\$ 353,077

See accompanying notes to financial statements and independent accountants' review report.

GENTRY'S EDUCATION CENTER @ THE STORE FRONT, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

CASH FLOWS FROM OPERATING ACTIVITIES	2016	2015
Change in net assets	\$ 2,980	\$ 42,135
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	5,198	3,770
Decrease (increase) in operating assets:		
Grants and accounts receivable	3,018	(3,140)
Increase (decrease) in operating liabilities:		
Accounts payable	(2,287)	4,030
Accrued liabilities	6,331	(28)
NET CASH PROVIDED BY OPERATING ACTIVITIES	15,240	46,767
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NET INCREASE IN CASH AND EQUIVALENTS	14,241	40,531
CASH AND EQUIVALENTS AT BEGINNING OF YEAR	65,261	24,730
CASH AND EQUIVALENTS AT END OF YEAR	\$ 79,502	\$ 65,261

See accompanying notes to financial statements and independent accountants' review report.

GENTRY'S EDUCATION CENTER @ THE STORE FRONT, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE A—NATURE OF ACTIVITIES, BASIS OF ACCOUNTING AND SIGNIFICANT ACCOUNTING PRINCIPLES

Nature of Operations

Gentry's Education Center @ the Store Front, Inc. (the "Organization") is a nonprofit tutoring and enrichment afterschool and summer camp program serving students in the Franklin Special School District in Williamson County, Tennessee. Services are provided to students for an affordable registration fee. Enrichment classes are provided for an additional nominal fee.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and other support and expenses during the reporting period. Actual results could differ from those estimates.

Financial Statement Presentation

The Organization presents its financial statements in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958, *Financial Statements for Not-for-Profit Organizations*. Accordingly, the Organization reports information regarding its financial position and activities according to the three classes of net assets: unrestricted, temporarily restricted and permanently restricted.

Unrestricted Net Assets

Unrestricted net assets include unrestricted resources which represent the portion of funds that are available for the operating objectives of the Organization.

Temporarily Restricted Net Assets

Temporarily restricted net assets consist of donor restricted contributions and grants. Amounts restricted by donors for a specific purpose are deemed to be earned and reported as temporarily restricted revenue, when received, and such unexpended amounts are reported as temporarily restricted net assets at year-end. When the donor restriction expires, that is, when a stipulated time or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as "net assets released from restrictions".

Permanently Restricted Net Assets

Permanently restricted net assets consist of donor restricted contributions, which are required to be held in perpetuity. Income from the assets held is available for either general operations or specific purposes, in accordance with donor stipulations. The Organization had no permanently restricted net assets as of December 31, 2016 and 2015.

GENTRY'S EDUCATION CENTER @ THE STORE FRONT, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE A—NATURE OF ACTIVITIES, BASIS OF ACCOUNTING AND SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

Contributions

Contributions are recognized as revenues when received or unconditionally pledged. All contributions are available for unrestricted use unless specifically restricted by the donor. Contributions that are restricted by the donor are reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted contributions are reported as an increase in temporarily restricted net assets depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Cash and Equivalents

Cash and equivalents include cash on hand and any short-term investments with original maturities of three months or less.

Grants and Accountants Receivable

Grants and accounts receivable consist of accounts and grants due in less than one year, recorded at their realizable value upon receipt. An allowance for doubtful collectability is provided based on management's evaluation of potential uncollectible grants and accounts receivable at year-end. As of December 31, 2016 and 2015, management has estimated the allowance for doubtful collectability to be \$-0-.

Property and Equipment

The Organization capitalizes all property and equipment expenditures with a cost of \$500 or more and having estimated useful lives of more than one year. Property and equipment are recorded at cost or, for donated items, at fair value as of the date received. Expenditures for major additions and improvements are capitalized and minor replacements, maintenance and repairs are charged to expense when incurred.

When property and equipment are retired or otherwise disposed of, the cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is included in the statement of activities for the respective period. Depreciation is computed using the straight-line method over the estimated useful lives of 5 years.

Functional Expenses

Presentation of operating expenses includes production costs directly incurred for program activities and supporting expense activity classifications of management and general as well as fundraising.

Income Taxes

The Organization is exempt from federal income taxes under Section 501 (c) (3) of the Internal Revenue Code and did not conduct unrelated business activities. Therefore, the Organization has made no provision for federal income taxes in the accompanying financial statements. The Organization has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509 (a) (2) of the Internal Revenue Code.

The Organization has evaluated its tax positions for all open tax years. Currently, the tax years open and subject to examination by the Internal Revenue Service are the 2015, 2014 and 2013. However, the Organization is not currently under audit nor has the Organization been contacted by any jurisdiction. Based on the evaluation of the Organization's tax positions, management believes all tax positions taken would be upheld under an examination. Therefore, no provision for the effects of uncertain tax positions has been recorded for the years ended December 31, 2016 and 2015.

GENTRY'S EDUCATION CENTER @ THE STORE FRONT, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE B—GRANTS AND ACCOUNTS RECEIVABLE

For the years ended December 31, 2016 and 2015, grants and accounts receivable consisted of funds due from separate grants from the Tennessee Department of Education totaling \$13,698 and \$16,716.

NOTE C—PROPERTY AND EQUIPMENT, NET

As of December 31, 2016 and 2015 property and equipment consist of computers and video equipment with a total cost of \$22,217 and \$21,218, respectively, and the related accumulated depreciation totaling \$14,019 and \$8,821, respectively.

During the years ended December 31, 2015 and 2014 depreciation expense totaled \$5,198 and \$3,770 respectively.

NOTE D—FUNCTIONAL EXPENSES

The costs of providing the various programs and activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

For the years ended December 31, 2016 and 2015 the Organization incurred program service expenses of \$303,720 and \$307,545, respectively, management and general expenses of \$30,165 and \$27,662, respectively, and fundraising expenses of \$28,873 and \$17,870, respectively.

NOTE E—TEMPORARILY RESTRICTED NET ASSETS

As of December 31, 2016 the temporarily restricted net assets was \$1,500 and included contributions received for a specific purpose. As of December 31, 2015 there were no temporarily restricted net assets.

NOTE F—RISK CONCENTRATION

At times throughout the year, the Organization may maintain cash balances in certain accounts in excess of Federal Deposit Insurance Corporation ("FDIC") limits which have been established to be \$250,000 for substantially all depository accounts. The Organization as of December 31, 2016 and 2015 had no cash balances in excess of the FDIC limit.

For the years ended December 31, 2016 and 2015, approximately 44% and 43%, respectively, of the Organization's revenues came from the 21st Century Community Learning Centers Grant Program with the Tennessee Department of Education.

NOTE G—CASH FLOW INFORMATION

During the years ended December 31, 2016 and 2015 net cash provided by operating activities includes cash payments of interest of \$31 and \$53, respectively.

NOTE H—SUBSEQUENT EVENTS

Subsequent events have been evaluated through February 13, 2017 which is the date the financial statements were available to be issued. There have been no adjustments to the financial statements to include any subsequent transactions or events.

Evelyn Hickerson
Gentry's Education Center @ the Store Front, Inc.
4221 Warren Road
Franklin, TN 37067

Tennessee Secretary of State
Tre Hargett



Division of Charitable Solicitations, Fantasy Sports, and Gaming
312 Rosa L. Parks Avenue, 8th Floor
Nashville, Tennessee 37243-1102

Jonathan Rummel
Interim Director
May 12, 2017

615-741-2555
Jonathan.Rummel@tn.gov

Evelyn Hickerson
Gentry's Education Center @ the Store Front, Inc.
4221 Warren Road
Franklin, TN 37067

RE: **APPROVAL** - Registration to Solicit Funds for Charitable Purposes
Gentry's Education Center @ the Store Front, Inc. - CO20587
Registration Expiration Date: **June 30, 2018**

Dear Evelyn Hickerson:

Pursuant to Tenn. Code Ann. § 48-101-501, *et seq.*, the Division of Charitable Solicitations and Gaming has reviewed your submitted application and is pleased to announce your organization's registration to solicit contributions has been approved.

With this approval, your organization has new responsibilities for maintaining statutory compliance, including submission of the proper documents and required fees on an annual basis. The required filings include:

- Completed *Application to Renew Registration* form
- Completed *Summary of Financial Activities* form
- IRS determination letter granting tax-exempt status, if not previously filed
- IRS *Form 990*, *Form 990EZ*, or *990N* for the most recently completed accounting year, if the organization qualifies as tax-exempt
- An audited financial statement if the organization grossed more than \$500,000 in revenue
- Any amendments to the organization's governing documents

The *Application to Renew Registration* and *Summary of Financial Activities* forms are available on our website at <http://sos.tn.gov/charitable>. Additionally, the "CO" number listed above will serve as your organization's identification number specific to this division and should be included on all correspondence.

Please also be advised that if the organization's application or other provided information includes false, misleading or deceptive statements, appropriate action will be taken. Pursuant to the Tennessee Charitable Solicitations Act, a civil penalty of up to five thousand dollars (\$5,000) may be assessed for any violation.

Thank you for registering your organization and please do not hesitate to contact us with any questions.

Sincerely,

Tre Hargett
Secretary of State

CE:CO20587

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: APR 12 2011

GENTRYS EDUCATION CENTER AT THE
STORE FRONT INC
2226 HENPECK LN
FRANKLIN, TN 37064

Employer Identification Number:
27-1202003
DLN:
401080085
Contact Person:
JEFFERY A CULLEN ID# 31215
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
December 30, 2009
Contribution Deductibility:
Yes
Addendum Applies:
No

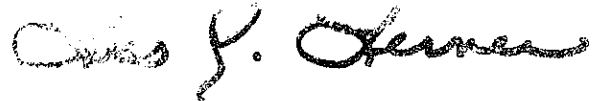
Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)



TENNESSEE DEPARTMENT OF EDUCATION

CERTIFICATION OF APPROVAL
Gentry's Education Foundation at
Johnson Elementary

This agency has met the minimum standards for child care program approval
pursuant to TCA 49-1-302(l) et seq. for fiscal year 2017-2018.

Maximum number of children enrolled: 125 Expiration date: September 30, 2018

Location: 815 Glass Lane County: Williamson

Commissioner

Candice McQueen

Director, School-based Support Services

Issue date:

Missy McNeely
10/18/17