



*Clarksville Montgomery County  
Ajax Turner Senior Citizen's Center, Inc.*

*Report to the Board of Directors*

*Results of the 2023 Audit*





October 25, 2023

Mr. Ricky Willis and  
The Board of Directors of  
Clarksville Montgomery County Ajax Turner Senior Citizen's Center, Inc.  
953 Clark Street  
Clarksville, Tennessee 37040

Dear Mr. Willis and Directors:

Thank you very much for the opportunity to serve as independent auditors and business advisors for Clarksville Montgomery County Ajax Turner Senior Citizen's Center, Inc. (the "Center"). We are pleased to provide our report on the results of the June 30, 2023 audit of the financial statements of the Center.

A direct line of communication between our Firm and those charged with governance is essential to the proper exercise of our respective responsibilities. Our appointment involves the responsibility on our part to call to your attention any significant matters which we believe require your consideration, either at a regularly scheduled meeting or on a more timely basis, if warranted.

The accompanying report is intended solely for the use of the Board of Directors and management and presents information regarding the audit and certain other information which we believe will be of assistance to you. We appreciate this opportunity to communicate the contents of this report with you. If you have any questions, please call me at (615) 320-5500.

We would like to take this opportunity to express our appreciation for the assistance and courtesy extended to us by the Center's employees. We appreciate working with you, and we look forward to a continued relationship with Clarksville Montgomery County Ajax Turner Senior Citizen's Center, Inc.

Very truly yours,

CROSSLIN, PLLC

A handwritten signature in black ink that reads "Erica D. Saeger". The signature is written in a cursive, flowing style.

Erica D. Saeger  
Audit Principal



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## ***Report on Results of the June 30, 2023 Audit***

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Crosslin, PLLC has completed the audit of the financial statements of Clarksville Montgomery County Ajax Turner Senior Citizen's Center, Inc. (the "Center") as of and for the year ended June 30, 2023, and we have issued our unmodified opinion thereon dated October 25, 2023.

The State of Tennessee has oversight responsibility and approved our audit engagement through the Comptroller of the Treasury's Standard Contract to Audit Accounts. The Center will meet the reporting deadlines of the State.

The following discussion contains information related to our audit that is required by professional standards, and certain other information which we hope will be of assistance to you.

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## ***Independence***

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Our professional standards require that we communicate at least annually with you regarding all relationships between Crosslin, PLLC ("Crosslin") and the Center that, in our professional judgment, may reasonably be thought to bear on our independence. We have prepared the following comments to facilitate our discussion with you regarding independence matters.

We are not aware of any relationships between Crosslin and the Center that, in our professional judgment, may reasonably be thought to bear on our independence that have occurred during the period from July 1, 2022 through the date of this letter.

We confirm that, as of the date of this letter, we are independent accountants with respect to the Center, within the requirements of both the American Institute of Certified Public Accountants and *Government Auditing Standards*.

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## ***Engagement Personnel***

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The following is the engagement team:

Erica Saeger	Audit Principal
Curtis Payne	Concurring Reviewer
Hunter Pons	Audit Senior Manager
Trey Pefanis	Audit Senior



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## ***Our Responsibility Under U.S. Generally Accepted Auditing Standards, Government Auditing Standards and Uniform Guidance***

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Our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

In planning and performing our audit, we considered the Center's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements but not to provide assurance on the internal control over financial reporting. Accordingly, we express no such opinion.

As part of obtaining reasonable assurance about whether the Center's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit.

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## ***Management Judgments and Accounting Estimates***

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Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Significant accounting judgments and estimates reflected in the Center's 2023 financial statements include the following, where applicable:

- Allowance for doubtful receivables
- The useful lives and valuation of capital assets
- Accrued liabilities



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## ***Management Judgments and Accounting Estimates (continued)***

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The basis for our conclusions as to the reasonableness of the estimates when considered in the context of the financial statements taken as a whole, as expressed in our auditor's report, is our review and tests of the process used by management to develop the estimates. During the year ended June 30, 2023, we are not aware of any significant changes in the methodology surrounding accounting estimates or in management's judgments relating to such estimates.

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## ***Significant Accounting Policies***

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Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Center are described in Note A to the financial statements. During our audit, we noted no matters that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is lack of authoritative guidance or consensus. Based on our audit, the Center's significant accounting policies appear to be appropriate and comprehensive under U.S. generally accepted accounting principles.

See discussion of new accounting pronouncements beginning on page 6.

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## ***Audit Adjustments***

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Our audit of the financial statements was designed to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant impact on the Center's financial reporting process. Audit adjustments we proposed were recorded by the Center. See Appendix B for a list of the FY 23 audit adjustments.

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## ***Alternative Accounting Treatments***

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We had no discussions with management regarding alternative accounting treatments within accounting principles generally accepted in the United States of America for policies and practices related to material items including recognition, measurement, and disclosure considerations related to the accounting for specific transactions as well as general accounting policies related to the year ended June 30, 2023.



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### ***Management Consultations with Other Independent Accountants***

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In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion.” If a consultation involves application of an accounting principle to the Center’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

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### ***Disagreements with Management***

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For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor’s report. No such disagreements arose during the course of our audit.

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### ***Issues Discussed Prior to Retention of Independent Auditors***

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We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to our retention as the Center’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

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### ***Difficulties Encountered in Performing the Audit***

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We encountered no significant difficulties in performing our audit.

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### ***Fraud and Illegal Acts***

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We did not identify any material fraudulent or illegal acts during the course of our audit, nor were any disclosed to us by management or the Board.



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## ***Information in Documents Containing Audited Financial Statements***

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Other than the inclusion of the Center as a component unit in the Clarksville Montgomery County Ajax Turner Senior Citizen's Center Inc. financial statements, we are not aware of any other documents that will contain the audited financial statements. If such a need arises, we will review the other document to ensure that there are no material inconsistencies in the information.

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## ***Areas of Audit Emphasis***

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- Cash and cash equivalents
- Capital assets
- Receivables
- Accounts payable and accrued liabilities
- Operating and nonoperating revenues

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## ***Other Material Written Communications***

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Included as Appendix A is the management representation letter for the Center, which we requested from management.

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## ***Recent Accounting Pronouncements***

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The government and standard-setting bodies are issuing guidance at an unprecedented pace. Crosslin, PLLC is constantly receiving, reviewing, and searching for the latest authoritative literature, in part through our involvement with the AICPA's Government Audit Quality Center and the Government Finance Officers Association ("GFOA"). We routinely interface with the Center's management to ensure proper understanding and application of pronouncements, standards, interpretations, and addenda that arise and will continue to have these discussions with management to implement all new standards as they arise.

The Center will implement several new Governmental Accounting Standards Board ("GASB") accounting pronouncements in upcoming years as discussed below. The following are recent accounting pronouncements which, to the extent applicable, pose consideration for the Center. Management is currently in the process of determining the impact of these Statements to the Center's financial statements.



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### ***Recent Accounting Pronouncements (continued)***

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- **GASB Statement No. 99, Omnibus 2022** Effective Date: The requirements of this Statement are effective as follows:
  - The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Earlier application is encouraged and is permitted by topic.

- **GASB Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62** Effective Date: For fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.
- **GASB Statement No. 101, Compensated Absences** Effective Date: The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.





## Clarksville Montgomery County Ajax Turner Senior Citizens Center

953 Clark Street – Clarksville, Tennessee 37040

Phone 931/ 648-1345 or 648-9727

Fax 552-6106

E-Mail: [fiscaldirector@ajaxturner50plus.org](mailto:fiscaldirector@ajaxturner50plus.org)

October 25, 2023

Crosslin, PLLC  
The Astoria  
3803 Bedford Avenue, Suite 201  
Nashville, Tennessee 37215

This representation letter is provided in connection with your audit of the financial statements of the Clarksville Montgomery County Ajax Turner Senior Citizen’s Center, Inc. (the “Center”), a component unit of the City of Clarksville, Tennessee (the “City”), which comprise the statement of net position as of June 30, 2023, and the related statements of revenues, expenses, and changes in net position and cash flows for the year then ended, and the disclosures (collectively, the “financial statements”), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

### **Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 25, 2023 including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

- 3) We acknowledge our responsibility for 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) We are in agreement with the adjusting journal entries you have proposed, have reviewed and accept responsibility for them, and have posted them to the accounts.
- 10) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 11) Guarantees, whether written or oral, under which the Center is contingently liable, if any, have been properly recorded or disclosed.

### **Information Provided**

- 12) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the Center from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the City Commission/Board or summaries of actions of recent meetings for which minutes have not yet been prepared.

- 13) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards and state financial assistance.
- 14) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 15) We have no knowledge of any fraud or suspected fraud that affects the Center and involves—
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- 16) We have no knowledge of any allegations of fraud or suspected fraud affecting the Center's financial statements communicated by employees, former employees, regulators, or others.
- 17) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, waste or abuse, whose effects should be considered when preparing financial statements.
- 18) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 19) We have disclosed to you the names of the Center's related parties and all the related party relationships and transactions, including any side agreements.

**Government-specific**

- 20) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 21) We have taken timely and appropriate steps to remedy identified and suspected fraud, or noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
- 22) We have a process to track the status of audit findings and recommendations.
- 23) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 24) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 25) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

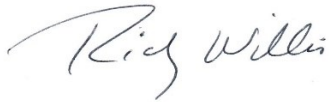
- 26) The Center has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 27) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 28) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 29) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 30) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 31) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 32) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 33) The Center has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 34) The Center has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 35) The Center does not have any component units or joint ventures with an equity interest for inclusion within the financial reporting entity. Additionally, the financial statements properly disclose all other joint ventures and other related organizations.
- 36) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34 , as amended, and GASBS No. 84.

- 37) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 38) We have considered the effects of the Center's leases in regard to GASB No. 87 and have determined that, based on the calculation of present value of future lease payments, the lease assets and liabilities were not material to the overall financial statements of the Center. In addition, we determined that the assets underlying the leases do not meet the Center's capitalization threshold either.
- 39) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 40) Provisions for uncollectible receivables have been properly identified and recorded.
- 41) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 42) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 43) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 44) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 45) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 46) We have appropriately disclosed the Center's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 47) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 48) With respect to federal programs, for fiscal year 2023, we confirm that expenditures of federal awards were below the \$750,000 threshold, and we were not required to have an audit in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Additionally, we confirm that all expenditures of federal or state program awards are presented on the schedule of expenditures of federal awards and state financial assistance to be presented as supplementary information with the financial statements. The schedule of expenditures of federal awards and state financial assistance is

presented in accordance with the requirements of the State of Tennessee and is complete and accurate.

49) No subsequent events have occurred through the date of this letter that would require adjustment of or the financial statements. Subsequent events requiring disclosure have been included in the footnotes to the financial statements.

CLARKSVILLE MONTGOMERY COUNTY AJAX TURNER  
SENIOR CITIZEN'S CENTER, INC.



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Ricky Willis, Fiscal Director



Client: CLARKSVILLE MONTGOMERY COUNTY AJAX TURNER SENIOR CITIZEN'S CENTER, INC.  
Engagement: 2023 CMC Ajax Turner SCC  
Current Period: 06/30/2023  
Workpaper: AJEs & RJEs

Account	Description	Debit	Credit	Net Income Effect
<b>AJE #1</b>				
To reduce A/R balance to actual for GNRC per review of supporting docs.				
106	Accounts Receivable	0.00	13,011.00	
551	Reconciliation Discrepancies	13,011.00	0.00	
<b>Total</b>		<b>13,011.00</b>	<b>13,011.00</b>	<b>(13,011.00)</b>
<b>AJE #2</b>				
To properly record GNRC revenue				
551	Reconciliation Discrepancies	22,818.00	0.00	
401	Senior Citizens Center Income:Allocations:GNRC - Fed. Title III-B	0.00	7,600.00	
401-1	Allocations:GNRC - Fed. Title III-D	0.00	1,000.00	
402	Senior Citizens Center Income:Allocations:GNRC - State	0.00	5,935.00	
419	Senior Citizens Center Income:Self Generated:Fees:ADC Fees:Day Care Reimbursements	0.00	8,283.00	
<b>Total</b>		<b>22,818.00</b>	<b>22,818.00</b>	<b>0.00</b>
<b>AJE #3</b>				
To record depreciation expense				
562	Depreciation & Amortization	13,765.00	0.00	
111	Accum. Depreciation - F&F	0.00	10,193.00	
113	Accum. Depreciation - LHI	0.00	3,572.00	
<b>Total</b>		<b>13,765.00</b>	<b>13,765.00</b>	<b>(13,765.00)</b>
<b>AJE #4</b>				
AJE to correct beginning accumulated depreciation to actual				
551	Reconciliation Discrepancies	0.00	6,421.00	
111	Accum. Depreciation - F&F	7,000.00	0.00	
113	Accum. Depreciation - LHI	0.00	579.00	
<b>Total</b>		<b>7,000.00</b>	<b>7,000.00</b>	<b>6,421.00</b>
<b>AJE #5</b>				
To properly record EFSP grant revenue and AR				
106	Accounts Receivable	6,000.00	0.00	
404-1	EFSP United Way Grant	0.00	6,000.00	
<b>Total</b>		<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>
<b>AJE #6</b>				
To roll forward net assets to agree to the PY audited report.				
304	Retained Earnings	0.00	5,349.00	
551	Reconciliation Discrepancies	5,349.00	0.00	
<b>Total</b>		<b>5,349.00</b>	<b>5,349.00</b>	<b>(5,349.00)</b>
<b>AJE #7</b>				
To reclass nonoperating income to other income.				
563	Other Income	473.00	0.00	
447	Other Income	0.00	473.00	
<b>Total</b>		<b>473.00</b>	<b>473.00</b>	<b>0.00</b>
<b>AJE #8</b>				
To adjust AP for the June invoices received after year end				
207	Accounts Payable	17,406.00	0.00	
551	Reconciliation Discrepancies	0.00	17,406.00	
<b>Total</b>		<b>17,406.00</b>	<b>17,406.00</b>	<b>17,406.00</b>
<b>AJE #9</b>				
To properly record accrued payroll at year end				
503	Employee Expenses:Gross Wages:General Senior Ctr Gross Wages	5,104.00	0.00	
201	Accrued P/R	0.00	5,104.00	
<b>Total</b>		<b>5,104.00</b>	<b>5,104.00</b>	<b>(5,104.00)</b>
<b>AJE #10</b>				
To properly reconcile cash				
104	Checking-Legends	8,928.00	0.00	
551	Reconciliation Discrepancies	0.00	8,928.00	
<b>Total</b>		<b>8,928.00</b>	<b>8,928.00</b>	<b>8,928.00</b>
<b>AJE #11</b>				
To reclass fixed assets additions improperly expensed during the year and record capital asset contributions from the city.				
110	Fixed Assets:Fixtures/Furniture	33,585.00	0.00	
112	Fixed Assets:Leasehold Improvements	0.00	0.00	
400-1	Capital Asset Contribution Revenue	0.00	18,045.00	
515	Fundraiser Expenses	0.00	12,465.00	
540	Occupancy Costs:Equipment Maint..	0.00	1,749.00	
569	Insurance Claim	0.00	1,326.00	
<b>Total</b>		<b>33,585.00</b>	<b>33,585.00</b>	<b>33,585.00</b>

**AJE #12**

To properly record prepaid expenses as of year end

561	Insurance:Liability Insurance	412.00	0.00	
107	Prepaid Insurance	0.00	412.00	
<b>Total</b>		<b>412.00</b>	<b>412.00</b>	<b>(412.00)</b>

**RJE #1**

To reclass leasehold improvements for reporting purposes and true up totals to the capital assets to the rollforward

112	Fixed Assets:Leasehold Improvements	294,446.00	0.00	
110	Fixed Assets:Fixtures/Furniture	0.00	327,753.00	
113	Accum. Depreciation - LHI	0.00	277,405.00	
111	Accum. Depreciation - F&F	310,712.00	0.00	
<b>Total</b>		<b>605,158.00</b>	<b>605,158.00</b>	<b>0.00</b>

**RJE #2**

To reclass EFSP United Way Grant to revenue from expenses

513	Food Programs Cost:Food	6,000.00	0.00	
404-1	EFSP United Way Grant	0.00	6,000.00	
<b>Total</b>		<b>6,000.00</b>	<b>6,000.00</b>	<b>0.00</b>

**RJE #3**

Reclassifying entry to tie historical cost and A/D to the depreciation schedule.

112	Fixed Assets:Leasehold Improvements	22,154.00	0.00	
110	Fixed Assets:Fixtures/Furniture	0.00	22,154.00	
111	Accum. Depreciation - F&F	45,643.00	0.00	
111.1	Accum. Depreciation - Vehicles	0.00	39,801.00	
113	Accum. Depreciation - LHI	0.00	5,842.00	
<b>Total</b>		<b>67,797.00</b>	<b>67,797.00</b>	<b>0.00</b>

**GRAND TOTAL**

<b>812,806.00</b>	<b>812,806.00</b>	<b>34,699.00</b>
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