

MID-TN SUPPORTED LIVING, INC.

FINANCIAL STATEMENTS

JUNE 30, 2009 AND 2008

(With Independent Auditor's Report Thereon)

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Farmer & Associates, PLLC

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Mid-TN Supported Living, Inc.
Nashville, Tennessee

I have audited the accompanying statement of financial position of Mid-TN Supported Living, Inc. (a nonprofit corporation), the Organization, as of June 30, 2009 and 2008, and the related statements of activities, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Mid-TN Supported Living, Inc. as of June 30, 2009 and 2008 and the changes in net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated November 15, 2009 on my consideration of Mid-TN Supported Living, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of my audit.

My audit was performed for the purpose of forming an opinion on the basic financial statements of Mid-TN Supported Living, Inc. taken as a whole. The accompanying Schedule of Federal and State Awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

Farmer & Associates, PLLC

Franklin, Tennessee
November 15, 2009

MID-TN SUPPORTED LIVING, INC.
COMPARATIVE STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2009 AND 2008

	2009	2008
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 398,853	\$ 359,218
Accounts receivable State of Tennessee contract	212,121	363,111
Accounts receivable	16,411	4,368
Total Current Assets	627,385	726,697
PROPERTY AND EQUIPMENT		
Furniture and equipment	42,038	41,103
Less accumulated depreciation	31,203	25,561
Total Property and Equipment	10,835	15,542
Total Assets	\$ 638,220	\$ 742,239
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued expenses	\$ 42,033	\$ 41,834
Total Current Liabilities	42,033	41,834
NET ASSETS		
Unrestricted	596,187	700,405
Total Net Assets	596,187	700,405
Total Liabilities and Net Assets	\$ 638,220	\$ 742,239

See notes to financial statements.

MID-TN SUPPORTED LIVING, INC.
COMPARATIVE STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

	2009	2008
Changes in unrestricted net assets:		
Support and revenue		
State of Tennessee contract revenue	\$ 2,444,225	\$ 2,301,553
United Way	39,000	82,568
Contributions	1,677	3,868
Interest	1,652	12,017
Miscellaneous	8	708
Total support and revenue	2,486,562	2,400,714
Expenses:		
Program Services		
Support and client assistance	2,251,069	2,093,235
Management and General	339,711	322,282
Total expenses	2,590,780	2,415,517
Increase (decrease) in unrestricted net assets	(104,218)	(14,803)
Net assets, beginning of year	700,405	715,208
Net assets, end of year	\$ 596,187	\$ 700,405

See notes to financial statements.

MID-TN SUPPORTED LIVING, INC.
COMPARATIVE STATEMENTS OF FUNCTIONAL EXPENSE
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

	<u>2009</u>			<u>2008</u>		
	<u>Support & Client Assistance</u>	<u>Management & General</u>	<u>Total</u>	<u>Support & Client Assistance</u>	<u>Management & General</u>	<u>Total</u>
Salaries	\$ 1,590,005	154,938	1,744,943	\$ 1,496,172	164,809	1,660,981
Employee benefits	243,309	27,034	270,343	208,449	23,161	231,610
Payroll taxes	120,037	13,337	133,374	112,067	12,452	124,519
Bank charges	-	295	295	-	119	119
Professional services	135	5,687	5,822	399	7,250	7,649
Supplies	-	16,305	16,305	-	10,947	10,947
Communications	7,212	13,526	20,738	7,652	12,904	20,556
Printing	-	67	67	-	176	176
Postage and delivery	-	934	934	-	984	984
Rent	105,519	43,014	148,533	105,733	40,623	146,356
Insurance	-	6,939	6,939	-	7,408	7,408
Establishment expense	-	-	-	-	-	-
Travel / vehicle expense	100,251	18,801	119,052	97,078	9,866	106,944
Training	9,208	-	9,208	6,037	-	6,037
Equipment lease	-	4,548	4,548	-	4,212	4,212
Equipment repairs and maintenance	-	11,478	11,478	-	4,826	4,826
Advertising	-	3,067	3,067	-	1,488	1,488
License and permits	-	2,060	2,060	-	2,015	2,015
Utilities	20,246	-	20,246	17,719	-	17,719
Back ground checks	4,475	-	4,475	893	-	893
Loss from theft and fraud	-	107	107	-	4,671	4,671
Miscellaneous	35,162	11,932	47,094	19,986	9,549	29,536
United Way Collaborative	15,000	-	15,000	21,049	-	21,049
Day program expense	510	-	510	-	-	-
Depreciation	-	5,642	5,642	-	4,821	4,821
	<u>2,251,069</u>	<u>339,711</u>	<u>2,590,780</u>	<u>2,093,235</u>	<u>322,282</u>	<u>2,415,517</u>

See notes to financial statements.

MID-TN SUPPORTED LIVING, INC.
COMPARATIVE STATEMENTS OF CASH FLOW
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

	2009	2008
Cash Flows From Operating Activities		
Increase (decrease) in net assets	\$ (104,218)	\$ (14,803)
Adjustments to reconcile increase (decrease) in net assets to cash provided (used) by operating activities:		
Depreciation	5,642	4,821
(Increase) decrease in contract receivable	150,990	(322,513)
(Increase) decrease in accounts receivable	(12,043)	(3,592)
Increase (decrease) in accrued liabilities	199	332
	144,788	(320,952)
Total adjustments		
Net Cash Provided (Used) by Operating Activities	40,570	(335,755)
Cash Flows From Investing Activities		
Acquisition of plant, property, and equipment	(935)	(8,867)
Net Cash Used by Investing Activities	(935)	(8,867)
Increase (decrease) in cash	39,635	(344,622)
Cash, beginning of year	359,218	703,840
Cash, end of year	\$ 398,853	\$ 359,218
Supplemental disclosures:		
Cash paid for interest	\$ -	\$ -

See notes to financial statements.

MID – TN SUPPORTED LIVING, INC.
NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements follow:

1. Nature of Organization. Mid – TN Supported Living, Inc. is a nonprofit corporation chartered by the State of Tennessee for the purpose of assisting people with intellectual, developmental and other disabilities to live in the community in such a way that there is an acceptable balance between their opportunities to experience a lifestyle meaningful to themselves and the risks that occur with ordinary living. The Corporation provides services to persons with intellectual, developmental and other disabilities in the areas of supported living, specialized equipment and supplies, personal assistance, transportation, and adaptation to everyday living.
2. Basis of Presentation. Mid – TN Supported Living, Inc. reports information regarding its financial Position and activities in accordance with the Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations. Under SFAS No. 117, the Corporation is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets, based upon the existence or absence of donor-imposed restrictions. (The Corporation has no assets that meet the definition of temporarily or permanently restricted net assets.) In addition, the Corporation reports information regarding contributions in accordance with Statement of Financial Accounting Standards (SFAS) No. 116, Accounting for Contributions Received and Contributions Made. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support, depending on the existence and/or nature of any donor restrictions. (The Corporation has not received any contributions with donor-imposed restrictions that would result in temporarily or permanently restricted net assets.)
3. Basis of Accounting. The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.
4. Cash Equivalents. Cash equivalents consist of short-term, highly liquid investments which have an initial maturity of ninety days or less.
5. Revenue and Support Mid – TN Supported Living, Inc. receives most of its income from contract services paid by the State of Tennessee Department of Mental Health and Intellectual Disability Services. The Corporation records income due from the State in the period that the applicable expenditures were incurred by the Corporation.
6. Contributions. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net assets classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Promises to give in the future are recognized as temporarily restricted assets and revenues and support in the period promised if the promise is unconditional or the possibility that a condition will not be met is remote.

MID – TN SUPPORTED LIVING, INC.
NOTES TO THE FINANCIAL STATEMENTS (continued)

7. Property and Equipment. Property and equipment are carried at cost. Donated furniture and equipment has not been recorded, as Mid – TN Supported Living, Inc. has no reasonable basis for valuation. This donated property was being discarded from other agencies and no value was assigned for their contribution. Depreciation on purchased property is computed using the straight-line method over the estimated lives of the assets, presently three to five years.
8. Donated Services. Unpaid volunteers make contributions of time in various administrative, fund-raising, and program functions. The value of contributed time is not reflected in the financial statements as it is not susceptible to an objective measurement or valuation.
9. Functional Allocation of Expenses. The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.
10. Estimates. The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.
11. Income Taxes. Mid – TN Supported Living, Inc. is exempt from federal income taxes under Section 501(c) (3) of the Internal Revenue Code. Therefore, no provision for federal income taxes have been made in the accompanying financial statements.
12. Pension Plan. Mid – TN Supported Living, Inc. maintains a 403(b) retirement plan for employees who are eligible for the plan after one year of employment. Mid –TN Supported Living, Inc. contributes 5 % of gross wages per employee after one year of employment. The costs of this plan are charged to fringe benefits and total approximately \$26,000 for the years ended June 30, 2009 and 2008.

NOTE B – DUE FROM THE STATE OF TENNESSEE:

Mid – TN Supported Living, Inc. is due monies from the State of Tennessee Department of Finance and Administration, Division of Intellectual Disability Services for contract services performed during the year. These receivables total \$212,121 and 363,110 as of June 30, 2009 and 2008 respectively.

NOTE C – QUESTIONED COSTS / CONTINGENCIES:

Questioned costs are those amounts charged to a funded program that may not be in compliance with requirements set forth in contracts, statutes, and regulations governing allowability or eligibility. A questioned cost may not be reimbursed by the State or the State agency may require that the funds already expended be refunded back to the State. These amounts can be “questioned” by the State for the specific grant to which they apply. The determination as to whether such costs will be allowed or disallowed under the grants will be made by the individual grantor agencies at a later date. No liability is needed as of June 30, 2009 and 2008 for these costs as no determination has been made by the grantor agencies as to any amount for any grant.

MID – TN SUPPORTED LIVING, INC.
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE D – COMMITMENTS:

Mid – TN Supported Living, Inc. leases its office space under a lease that requires a monthly payment of \$3,956. This lease is effective through March 31, 2013. Annual lease payments totaled \$43,014 for the year ended June 30, 2009. In addition, Mid-TN Supported Living, Inc. leases a copier at a cost of \$284 per month, but this lease is not considered a capital lease under FASB Statement 13. Future minimum rental payments for leases with initial lease terms exceeding one year for each of the next five years are:

<u>Year Ended</u>	<u>Amount</u>
June 30, 2010	\$ 47,670
June 30, 2011	48,462
June 30, 2012	49,254
June 30, 2013	<u>37,386</u>
Total	<u>\$ 182,772</u>

NOTE E - CONCENTRATION OF CREDIT RISK:

Financial instruments that potentially subject the Corporation to concentrations of credit risk consist of monies due from the State of Tennessee Department of Mental Health and Intellectual Disabilities Services and accounts receivables. Account receivables consist of monies due from clients for reimbursement of living expenses paid by the Corporation. These receivables are widely dispersed over many persons and mitigate credit risk. Monies due from the State of Tennessee represent concentration of credit risk to the extent that they are received from concentrated sources. The Corporation receives a substantial amount of its support from the State of Tennessee, in excess of 90% for 2009 and 2008. A significant reduction in the levels of this support, if this was to occur, could have an effect on the Corporation's programs and activities. Based on the upcoming fiscal year's budget, the funding is expected to continue for that year.

All of the Corporation's cash is held in two financial institutions. The Federal Deposit Insurance Corporation (FDIC) insures aggregate deposits up to \$250,000 per bank per depositor; at June 30, 2008 the FDIC coverage was \$100,000 per bank per depositor. At June 30, 2009 deposits did not exceed this limit at either institution. At June 30, 2008 deposits exceeded this limit by approximately \$100,000 at one bank and \$56,000 in the other.

SUPPLEMENTAL INFORMATION

**MID-TN SUPPORTED LIVING, INC.
SCHEDULE OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2009**

Grantor / Program Title	Federal CFDA Number	State Contract / Grant Number	Federal Award Amount	State Award Amount	Balance June 30, 2008	(2) Receipts	Federal Disbursements Expenditures	State Disbursements Expenditures	Adjustments for Over / Under Payment	Total Expenditures	(1) Balance June 30, 2009
Medicaid Waiver Program		05-241 M		N/A	363,113	2,595,217	-	2,444,225	-	2,444,225	212,121
										-	-
Total					\$ 363,113	2,595,217	-	2,444,225		2,444,225	\$ 212,121

(1) Balance owed the Mid-TN Supported Living, Inc. as of June 30, 2009.

(2) Receipts do not include money earned for the fiscal year ended June 30, 2009 but not yet received.

See notes to financial statements.

Farmer & Associates, PLLC

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Mid-TN Supported Living, Inc.
Nashville, Tennessee

I have audited the financial statements of Mid-TN Supported Living, Inc., (a nonprofit organization), as of and for the year ended June 30, 2009, and have issued my report thereon dated November 15, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Mid-TN Supported Living, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mid-TN Supported Living, Inc.'s internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of Mid-TN Supported Living, Inc.'s internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Mid-TN Supported Living, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

I have communicated certain matters to management of Mid-TN Supported Living, Inc. in a separate letter dated November 15, 2009.

This report is intended solely for the information and use of management, the audit committee, Board of Trustees, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Farmer & Associates, PLLC

Franklin, Tennessee
November 15, 2009

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Farmer & Associates, PLLC

Board of Directors
Mid-TN Supported Living, Inc.
Nashville, Tennessee

We have audited the financial statements of Mid-TN Supported Living, Inc. (the Organization), for the year ended June 30, 2009, and have issued our report thereon dated November 15, 2009. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Organization are described in Note B to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2009. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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. Sensitive estimates in these financial statements have to do with plant property and equipment and functional allocation of expense.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the disclosure of Concentrations of Credit Risk in Note E to the financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were none noted.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 15, 2009.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization'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.

MANAGEMENT LETTER COMMENTS:

In planning and performing our audit of the financial statements in accordance with auditing standards generally accepted in the United States of America we considered internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly we do not express an opinion on the effectiveness of the Organization's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies that adversely affect the Organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Organization's financial statements that is more than inconsequential will not be detected by the Organization's internal controls.

MANAGEMENT LETTER COMMENTS, continued

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Organization's internal controls.

Our consideration of internal control was for the limited purpose described above and would not necessarily identify deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses as defined above.

This concludes those communications required by Statement on Auditing Standards Nos. 112 entitled "Communicating Internal Control Related Matters Identified in an Audit" and 114 entitled "The Auditor's Communication With Those Charged With Governance".

General Comments:

During the detail test of transactions it was noted that when employees documented purchases using official credit cards there were instances where receipts were not in evidence. In four instances out of twenty five the invoice supporting the transaction was not cancelled, and in six instances approval of the transaction was not in evidence.

This information is intended solely for the use of the Board of Directors and management of Mid-TN Supported Living, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Farmer & Associates, PLLC

Farmer & Associates, PLLC

12/17/2009 11:38AM

Entry #	Status	Account/Code	Description	Workpaper	Misstate	Debit	Credit
AJE 1	Posted	1400	Auditor accrued rec			3,262.97	
		5410	Rent / client to reimb			75.00	
		5420	Util / client to reimb				381.16
		5425	Cable / client to reimb				146.17
		5430	Telephone / client to reimb			13.84	
		5440	Misc client to reimb				438.66
		5450	Funds adv client to reimb				238.43
		5470	Lawn mait client to reimb				711.66
		5475	Carpet clean client reimb				735.73
		5999	Bohannon Behavior Program				700.00
			To adjust for receivables				
AJE 2	Posted	6850	Depreciation			5,641.83	
		1199	Accumulated depreciation				5,641.83
			To adjust acc depn to actual				
TOTALS						8,993.64	8,993.64