

Are there any auditing problems/difficulties we need to be made aware of?
No.

Do you have an audit committee or equivalent oversight by the Board?
Yes.

Is the fixed asset detail maintained in a fixed asset software system or on excel spreadsheets?
Excel.

Is payroll generated in-house or is an outside service utilized?
Outside service.

Do you typically prepare the financial statements and footnotes or does the audit firm prepare them? Audit firm prepares them.

Can you provide the prior year trial balance and audit adjustments?
Trial balance is listed below and there was 1-3 audit adjustments.

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
1010	Cash-Operating account	94,420.45	
1020	Cash - Compensated Absences	43,105.80	
1030	Cash - Unrestricted Checking	122,959.75	
1340	Prepaid expenses	1,570.00	
1820	Furniture and equipment	265,700.48	
1825	Vehicles & Equipment	289,725.00	
1840	Leasehold Improvements	26,433.00	
1850	Accumulated depreciation		521,877.93
2010	Accounts payable-trade		630,709.41
2012	A.P. Trade Unrestricted	0.00	
2015	Accounts payable-other	0.00	
2050	Unearned Revenue		156,677.36
2075	Service Provider Receivable`	0.00	
2100	Grants Receivable	782,574.63	
2125	Sales Tax Payable	0.00	
2310	Salaries payable	0.00	
2990	Due to Region 3	0.00	
2991	Due to Region 4	0.00	
2997	Due to Grantor		9,189.77
2998	Accrued Compensated Absences		43,105.80
3010	Net assets		306,691.96
4100	Grant revenue		5,451,017.44
4200	Program revenue		14.92
4400	Unrestricted Checking Revenue		58,441.33
5010	Salaries	926,179.87	
5020	FICA expense	66,986.77	
5030	Unemployment taxes	5,087.24	
5040	Health insurance	110,123.48	
5042	Fringe: FSA / Dependant Care	4,105.22	
5045	Life insurance	13,204.84	
5047	Dental insurance	14,409.26	

5049	Vision Insurance		1,468.84
5050	Retirement expense		59,956.00
5060	Workers comp insurance		1,985.99
6000	Accounting and auditing		19,000.00
6025	Legal & Professional Fees		31,512.02
6030	Advertising/Marketing		60,797.82
6034	Bank Fees		6.50
6035	Background Checks		1,175.20
6055	Cell Phones/Pagers		6,240.93
6125	Conferences and seminars		10,161.00
6200	Depreciation		51,306.22
6201	Loss on Disposal		1,400.00
6240	Direct Program Costs		23,532.97
6250	Dues and memberships		12,921.36
6255	Employee Educ/Dev/Recog/Recru		3,683.36
6260	Facility Rent		700,103.35
6267	Furniture & Equipment		285,758.36
6268	Gadsden County Dev Council		5,000.00
6275	Insurance		18,843.29
6280	Maintainance Contracts		16,661.24
6282	OJT Contracts		11,200.00
6283	One-Stop Services		2,111,742.20
6286	Outreach		571.23
6293	Workforce Express		15,146.92
6295	Payroll Services		5,316.19
6300	Postage		
		4,015.90	
6350	Publications		582.76
6375	Professional fees		
		13,149.00	
6450	Repairs and maintenance		3,705.50
6475	Rentals		36,749.88
6500	Security		41,844.52
6550	Software and licences		3,272.84
6570	Staff Development & Training		1,425.00
6600	Supplies		40,836.67
6610	SF 424A - E. Supplies		145.55
6612	SF 424A - h. Other		
			238.70
6630	Systems		379,007.31
6650	Telephone		23,177.22
6655	Temporary Help		
		57,761.64	
6675	Text books & Supplies		2,567.47
6725	Transportation		47,358.58
6750	Travel		50,194.02
6775	Tuition and fees		91,679.29
6780	Testing & Certifications		12,002.25
6785	Testing/Assessment		24,179.73
6800	Uniforms		2,805.51
6825	Utilities		3,199.64
6836	Wakulla County Chamber of Com		2,291.50
9000	Unrestricted Funds		40,915.30

9550	Work Experience - Youth	71,930.35	
9560	Summer Youth Work Experience	1,090.41	
9995	Indirect Costs - Admin	0.00	
9998	Operating Transfer	<u>0.00</u>	
Report Total		<u>7,177,964.62</u>	<u>7,177,964.62</u>
Report Difference			<u>0.00</u>