

**MARSHALL COUNTY SENIOR  
CITIZEN'S CENTER, INC.  
MOUNDSVILLE, WV**

**FINANCIAL STATEMENTS  
SEPTEMBER 30, 2009**

**MARSHALL COUNTY SENIOR  
CITIZEN'S CENTER, INC.**

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# **HARTLEY & STRAUB, PLLC**

**Certified Public Accountants**

**522 Seventh Street – Moundsville, WV - 26041**

**304-843-2228**

## **INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Marshall County Senior Citizen's Center, Inc.  
Moundsville, WV 26041

We have audited the accompanying statement of financial position of the Marshall County Senior Citizen's Center, Inc. (the Center), (a nonprofit organization), as of September 30, 2009, and the related statements of activities, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of the Center's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our 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 we 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the Marshall County Senior Citizen's Center, Inc. as of September 30, 2009, and the changes in its 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*, we have also issued our report dated June 14, 2010, on our consideration of the Marshall County Senior Citizen's Center, Inc.'s internal control over financial reporting and on our tests of its compliance with

certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

*Hartley + Straub, PLLC*

Hartley & Straub, PLLC  
Moundsville, WV  
June 14, 2010

**THE MARSHALL COUNTY SENIOR CITIZEN'S CENTER, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2009**

**Assets**

**Current assets:**

Cash and cash equivalents	\$ 278,266
Grants receivable	49,171
Accounts receivable	1,246
Prepaid expenses	<u>9,311</u>
<b>Total current assets</b>	<b><u>337,994</u></b>

**Property and equipment:**

Land	40,000
Buildings	479,859
Equipment	58,373
Vehicles	<u>93,733</u>
	671,965
Accumulated depreciation	<u>(291,564)</u>
<b>Total property and equipment</b>	<b><u>380,401</u></b>

**Total assets** **\$ 718,395**

**Liabilities and net assets**

**Current liabilities:**

Accounts payable	\$ 9,195
Accrued liabilities	<u>23,232</u>
<b>Total current liabilities</b>	<b><u>32,427</u></b>

**Net assets:**

Unrestricted net assets	<u>685,968</u>
<b>Total net assets</b>	<b><u>685,968</u></b>

**Total liabilities and net assets** **\$ 718,395**

See accompanying notes to financial statements

**MARSHALL COUNTY SENIOR CITIZEN'S CENTER, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**Revenues, Gains, and Other Support**

	<b><u>Unrestricted</u></b>
Federal grant revenue	\$ 49,731
State revenue (federal match)	37,314
County revenue	88,917
Lighthouse revenue	117,237
Medicaid community care revenue	26,945
State community partnership	23,059
LIFE revenue	152,666
FAIR revenue	44,492
Northern Panhandle Mental Health	4,118
Rental income	9,211
Bingo revenue	83,710
Raffle revenue	233,162
Project and other revenue	28,615
Gain on sale of asset	2,401
Interest income	4,141
<b>Total Revenues, Gains, and Other Support</b>	<b><u>905,719</u></b>

**Expenses and Losses**

**Program Services**

Title III-B	96,791
Title III-D	11,408
Title III-E	2,234
Lighthouse	139,296
Community Care - Medicaid	22,501
LIFE	69,924
FAIR	34,954
Other programs	417,344

**Support Services**

Management and general	<u>101,596</u>
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<b>Total Expenses and Losses</b>	<b><u>896,048</u></b>
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<b>Changes in Net Assets</b>	<b><u>9,671</u></b>
<b>Prior Period Adjustment</b>	<b><u>65,000</u></b>
<b>Net Assets - Beginning of Year</b>	<b><u>611,297</u></b>
<b>Net Assets - End of Year</b>	<b><u>\$ 685,968</u></b>

See accompanying notes to financial statements

**MARSHALL COUNTY SENIOR CITIZEN'S CENTER, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	Program Services										Services	
	Title IIIB	Title IIID	Title IIIE	Lighthouse	Community Care Medicaid	LIFE	FAIR	Other Programs	Mngt. & General	Total		
<b>FUNCTIONAL EXPENSES</b>												
Salaries	\$ 43,607	\$ 823		\$ 102,272	\$ 18,119	\$ 32,216	\$ 31,273	\$ 68,918	\$ 32,001	\$ 329,229		
Payroll taxes	5,133	97		12,038	2,133	3,792	3,681	8,112	3,304	38,290		
Training	171			90						261		
Advertising	408			112						778		
Travel	361			8,487	5			258		9,540		
Adult day care						33,916		687		33,916		
Printing / Supplies	1,467	1,514	61	61	61			1,220	270	4,654		
Health insurance	27,146			13,820				4,807	204	45,977		
Liability insurance									8,456	8,456		
Licenses									25	25		
Dues	700								700	700		
Postage	159			17	10			85	182	513		
Maintenance & repairs	4,907		50						7,234	13,024		
Vehicle expenses	7,679									12,878		
Communication & Utilities	4,446		2,022	2,024	2,004			2,552	2,526	18,254		
Copier Expense	607		101	101	101			364	546	2,022		
Professional fees									5,280	5,280		
Raffle & Bingo expense								319,641		319,641		
Miscellaneous				274	68			1,100	9,167	10,609		
Depreciation									32,401	32,401		
Satellite Payment								9,600	9,600	9,600		
<b>Total</b>	<u>\$ 96,791</u>	<u>\$ 11,408</u>	<u>\$ 2,234</u>	<u>\$ 139,296</u>	<u>\$ 22,501</u>	<u>\$ 69,924</u>	<u>\$ 34,954</u>	<u>\$ 417,344</u>	<u>\$ 101,596</u>	<u>\$ 896,048</u>		

See accompanying notes to financial statements 6

**MARSHALL COUNTY SENIOR CITIZEN'S CENTER, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

<b>Operating activities</b>	
Change in net assets	\$9,671
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	32,401
Prior period adjustment	65,000
(Increase) Decrease in grant receivable	(49,171)
(Increase) Decrease in accounts receivable	(535)
(Increase) Decrease in prepaid expenses	(3,707)
Increase (Decrease) in accounts payable	1,974
Increase (Decrease) in accrued liabilities	<u>8,681</u>
Net cash provided by operating activities:	<u>64,314</u>
<b>Investing activities</b>	
Purchase of equipment and building improvements	<u>(44,492)</u>
Net cash used in investing activities	<u>(44,492)</u>
<b>Financing activities</b>	
Net cash used in financing activities	<u>0</u>
Net increase in cash and cash equivalents	19,822
Cash and cash equivalents as of beginning of year	<u>258,444</u>
Cash and cash equivalents as of end of year	<u>\$278,266</u>

See accompanying notes to financial statements



**MARSHALL COUNTY SENIOR CITIZEN'S CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2009**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Agency**

The Marshall County Senior Citizen's Center, Inc. is the administrator of the project funded under Title III, Part B of the Older Americans Act of 1965, as amended. The purpose of the program is to staff and operate a senior center to be available to older Americans (age 60 and over) residing in Marshall County, West Virginia. In general, the program attempts to correspond its services to the needs and wishes of these Americans. Social Services currently being provided by the program include information and referral services, transportation and educational services, health related services and various recreational activities.

**Accounting Method**

The financial statements of the Marshall County Senior Citizen's Center, Inc. (The Center) are maintained on the accrual basis of accounting. Consequently revenues from grants and other income sources are recognized in the financial statements for the period when the income is earned by the Center as opposed to when the income is actually received. Expenses are recognized in the financial statements for the period when incurred by the Center regardless of when funds are dispensed for payment of the expense.

**Cash and Cash Equivalents**

For the purpose of the statement of cash flows, cash and cash equivalents include time deposits, certificates of deposit and all highly liquid debt instruments with original maturities of three months or less.

**Use of Estimates**

The preparation of 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.

**Property and Equipment**

Property and equipment is stated at cost. Depreciation of property and equipment is computed on the straight-line method over the estimated useful lives of the assets, which range from five to thirty-one and one half years. The Center capitalized acquisitions in excess of \$500.

Risk Management

The Center obtained general, property and casualty, and liability coverage for itself and its employees through a third party insurance company for its insurable risks.

**NOTE 2 INCOME TAXES**

The Marshall County Senior Citizen's Center, Inc. is exempt from Federal income taxes under Section 501'(c)'(4) of the Internal Revenue Code, except for taxes on unrelated business income.

**NOTE 3 -CONCENTRATIONS**

Government Support

The Marshall Count Senior Citizen's Center, Inc. receives a substantial amount of its support from Federal and State governments. A significant reduction in this support would have a major effect on the Center's programs and activities.

**NOTE 4 – SIGNIFICANT CONCENTRATION OF CREDIT RISK**

The Marshall County Senior Citizen's Center, Inc. maintains checking accounts at one commercial bank. Cash in these accounts for the year ended September 30, 2009 did not exceeded \$250,000. The checking accounts are secured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000.

**NOTE 5 – LEASES**

The Center lease space on a month to month basis to conduct its bingo and raffle activities. Rent expense totaled \$12,250 for FY 2009.

**NOTE 6 – FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the various programs and activities by the Center have been summarized on a functional basis in the statement of activities and are accounted for in greater detail in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**NOTE 7 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur during the subsequent event period, which is the period subsequent to the date of the statement of financial position, but before financial statements are issued or are available to be issued. The Center has evaluated subsequent events through June 14, 2010, the date for which the financial statement were available to be issued and determined that no adjustments were necessary to the financial statements due to subsequent events.

**NOTE 8 – PRIOR PERIOD ADJUSTMENT**

During FY 2009, a Certificate of Deposit was located that belonged to the Center. This certificate was held by a group that was associated with one of the satellites. The financial statements for FY 2009 reflect this Certificate of Deposit.

# HARTLEY & STRAUB, PLLC

Certified Public Accountants

522 Seventh Street – Moundsville, WV - 26041

304-843-2228

**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  
Marshall County Senior Citizen's Center, Inc.  
Moundsville, WV 26041

We have audited the financial statements of the Marshall County Senior Citizen's Center, Inc. (The Center) (a nonprofit organization) as of and for the year ended September 30, 2009 and have issued our report thereon dated June 14, 2010. We conducted our 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 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 opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

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 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 our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Center, in a separate letter dated June 14, 2010. This report is intended solely for the information and use of the board of directors, management, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.



Hartley & Straub, PLLC  
Moundsville, WV  
June 14, 2010

**MARSHALL COUNTY SENIOR CITIZEN CENTER, INC.**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
**FOR THE YEAR ENDED SEPTEMBER 30,2010**

**2009-01      Approval for Disbursement of Funds**

**Condition:**            During testing of cash disbursements several instances were found where invoices did not contain the required information for approval before a check was written from the Center's account for payment of the particular goods or services.

**Criteria:**             Invoices should be reviewed for accuracy and then signed or initialed by the executive director or other designated employee before the check is prepared for payment of that invoice. This assures that all goods or services contained on the invoice were received and the charges contained on the invoice are valid, before payment is made to the particular vendor.

**Cause:**                The Center failed to follow the adopted procedures for approval of invoices prior to preparation of checks for payment of invoices.

**Effect:**                A lack of required documentation of payment on an invoice can lead to erroneous payments, duplicate payments, and an appearance of a lack of oversight for purchases made by the Center.

**Recommendation:**    Invoices should contain all the required information before payment is made. The invoices are stamped with the required information so all information should be on the invoice before it is paid.

**Management's  
Response/Views  
Of Responsible  
Officials:**

**Invoices will contain all the required information prior to the preparation of checks to vendors**

MARSHALL COUNTY SENIOR CITIZEN'S CENTER, INC.  
MOUNDSVILLE, WV

COMMUNICATION REGARDING INTERNAL  
CONTROL AND COMMUNICATION WITH  
THOSE CHARGED WITH GOVERNANCE

SEPTEMBER 30, 2009

MARSHALL COUNTY SENIOR CITIZEN'S CENTER, INC.  
MOUNDSVILLE, WV

COMMUNICATION REGARDING  
INTERNAL CONTROL

SEPTEMBER 30, 2009



# HARTLEY & STRAUB, PLLC

Certified Public Accountants

522 Seventh Street – Moundsville, WV - 26041

304-843-2228

June 14, 2010

To the Senior Management and  
The Board of Directors of  
The Marshall County Senior Citizens Center, Inc.  
Moundsville, WV

In planning and performing our audit of the financial statements of the Marshall County Senior Citizen's Center, Inc. as of and for the year ended September 30, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered The Marshall County Senior Citizen's Center, Inc. internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements and 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.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency. The information that follows summarizes our comments and suggestions regarding this matter. A separate report titled *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* dated June 14, 2010 contains our communication of significant deficiencies and material weaknesses in the Marshall County Senior Citizen's Center, Inc. internal control. This letter does not affect our report dated June 14, 2010, on the financial statements of the Marshall County Senior Citizen's Center, Inc.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Organization personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comment is summarized as follows:

## **Segregation of Duties**

During the testing of cash receipts and cash disbursements and the analysis of the Center's administrative staff's duties, it was noted that the responsibilities for approving, executing, and recording transactions and custody of assets arising from transactions are

not assigned to different individuals. An integral part of an entity's internal control structure is effective segregation of duties, which involves assigning responsibilities for authorizing transactions, recording transactions, and maintaining custody of assets to different individuals, thus reducing the risk of errors or fraud occurring and not being detected. With the hiring of an additional bookkeeper to the staff, this issue has been addressed for fiscal year 2010.

We wish to thank the Executive Director and her staff for their support and assistance during the audit.

This report is intended solely for the information and use of management, the Board of Directors of the Marshall County Senior Citizen's Center, Inc. , and others within the Organization and is not intended to be and should not be used by anyone other than these specified parties.

*Hartley + Straub, PLLC*

Moundsville, WV  
June 14, 2010

MARSHALL COUNTY SENIOR CITIZEN'S CENTER, INC.  
MOUNDSVILLE, WV

COMMUNICATION WITH THOSE  
CHARGED WITH GOVERNANCE

SEPTEMBER 30, 2010

# HARTLEY & STAUB, PLLC

Certified Public Accountants

522 Seventh Street

Moundsville, WV 26041

304-843-2228

June 14, 2010

To the Board of Directors  
Marshall County Senior Citizen's Center, Inc.

We have audited the financial statements of Marshall County Senior Citizen's Center, Inc. for the year ended September 30, 2009 and have issued our report thereon dated June 14, 2010. Professional standards require that we provide you with the following information related to our audit.

## Our Responsibilities under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated February 20, 2010, our responsibilities, 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 in our meeting about planning matters.

## Significant Auditing Findings

### Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Marshall County Senior Citizen's Center, Inc. are described in Note 1 of the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended September 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.

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.

#### 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. Management has corrected all such misstatements. See attached schedule of adjustments, both material and immaterial that were made.

#### 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 June 14, 2010.

#### Management Consultation 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.

Other Audit Findings and Issues

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

This information is intended solely for the use of the Board of Directors and management of Marshall County Senior Citizen's Center, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink that reads "Hartley + Straub, PLLC". The signature is written in a cursive, slightly slanted style.

Hartley & Straub, PLLC

**Marshall County Senior Center  
Transaction List by Date  
September 30, 2009**

3:33 PM  
06/14/10

Type	Date	Num	Name	Memo	Account	Class	Cir	Split	Amount
Bill	9/30/2009	3942	Dean's Water	Drinking Water	2000 *Accounts P...			674 · Bottled ...	-25.00
Bill	9/30/2009	30939	DALES PONTIAC	2009 WHITE ...	2000 *Accounts P...			-SPLIT-	-24.00
Bill	9/30/2009	SEPT...	Family Service	SEPTEMBER...	2000 *Accounts P...			53552 · Adult ...	-2,600.00
Bill	9/30/2009	7231...	Mountaineer Gas	72319314012...	2000 *Accounts P...			-SPLIT-	-301.00
Bill	9/30/2009	2878	City of Moundsville...	2878	2000 *Accounts P...			-SPLIT-	-272.46
General Journal	9/30/2009	2			117 · Cash in Bank ...		X	64982 · Bank ...	-6.00
General Journal	9/30/2009	3			118 · Cash in Bank ...		X	-SPLIT-	-35.63
General Journal	9/30/2009	4			119 · Cash in Bank ...		X	65142 · Bank ...	-8.00
General Journal	9/30/2009	5			121 · Valley Index # 2		X	317 · Interest ...	1.29
General Journal	9/30/2009	6			160 · Accumulated ...			555 · Deprecia...	-2,529.99
General Journal	9/30/2009	7			105 · Cash in Bank ...		X	-SPLIT-	2,333.60
General Journal	9/30/2009	8			122 · CD #1		X	317 · Interest ...	1,090.82
General Journal	9/30/2009	9			124 · cd # 3		X	317 · Interest ...	1,089.44
General Journal	9/30/2009	10			125 · cd # 4		X	317 · Interest ...	1,089.44
General Journal	9/30/2009	4		To adjust to 9...	61092 · Misc Exp O...			105 · Cash in ...	625.00
General Journal	9/30/2009	5		To reclass pa...	150 · Machinery & ...			635 · Mainten ...	-25,741.86
General Journal	9/30/2009	6		to reclass ex...	147 · Furniture & fix...			560 · Printing ...	-269.69
General Journal	9/30/2009	7		To reclass m...	258 · Deferred Gran...			635 · Mainten ...	35,581.94
General Journal	9/30/2009	8		To adj accrue...	2100 · Payroll Liabil...			-SPLIT-	99,816.86
General Journal	9/30/2009	9		to reverse an...	239 · Accrued Bene...			-SPLIT-	7,061.04
General Journal	9/30/2009	10		to acct for gr...	120 · Grants Receiv...			-SPLIT-	49,170.99
General Journal	9/30/2009	11		to rev prior y...	314 · Northern Pan...			130 · Accts Re...	711.00
General Journal	9/30/2009	12		to acct for air...	130 · Accts Receiva...			31992 · Projec...	1,245.70
General Journal	9/30/2009	13		to acct for sal...	150 · Machinery & ...			-SPLIT-	-2,024.51
General Journal	9/30/2009	14		to rev prior y...	583 · Insurance			-SPLIT-	4,206.87
General Journal	9/30/2009	15		to adj prepaid...	595 · General Liabil...			-SPLIT-	-3,045.00
General Journal	9/30/2009	16		to rev prior y...	206 · Credit Card P...			-SPLIT-	391.14
General Journal	9/30/2009	17		to acct for c/c...	56092 · Printing & S...			-SPLIT-	246.46
General Journal	9/30/2009	18		to adj accrual	50192 · Salaries - O...			211 · Unpaid ...	2,863.62
General Journal	9/30/2009	19		to reclass am...	3000 · Opening Bal ...			6560 · Payroll ...	158.24
General Journal	9/30/2009	20		to rev prior y...	200 · accounts pay...			-SPLIT-	9,814.17
General Journal	9/30/2009	21		to set up a/p	205 · Accounts Pay...			-SPLIT-	-4,673.60
General Journal	9/30/2009	22		To acct for d...	555 · Depreciation			160 · Accumul...	21,613.24
General Journal	9/30/2009	23		to gross up r...	321 · Bingo Activity ...			-SPLIT-	-71,892.35
General Journal	9/30/2009	24		To reclass ex...	64932 · Bingo Supp...			667 · Bingo Lu...	4,053.00
General Journal	9/30/2009	6		to correct ret...	3900 · Retained Ear...			610 · Miscella...	1,062.36
General Journal	9/30/2009	7		To acct for cd	126 · CD - United			265 · Fund Bal...	65,000.19
General Journal	9/30/2009	8		To reclass ex...	683 · 401K			6560 · Payroll ...	-580.85

Sep 30, 09