



February 13, 2023

Mayor and Board of Commissioners
City of Millersville, Tennessee

This letter is to inform the Mayor and Board of Commissioners of the City of Millersville, Tennessee (the City) about significant matters related to the conduct of our audit as of and for the year ended June 30, 2022, so that it can appropriately discharge its oversight responsibility and we comply with our professional responsibilities.

Auditing standards generally accepted in the United States of America (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Our Responsibilities With Regard to the Financial Statement Audit

Our responsibility under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States have been described to you in our arrangement letter dated May 16, 2022. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication dated May 16, 2022 regarding the planned scope and timing of our audit and identified significant risks.

Significant Accounting Practices, Including Policies, Estimates and Disclosures

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in note 1 to the financial statements. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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 most sensitive estimates affecting the financial statements were:

Management's estimate of the pension liabilities and deferrals are based on actuarial valuations.

Significant Accounting Practices, Including Policies, Estimates and Disclosures, Continued

Management's estimate of the allowance for doubtful accounts is based on historical sewer, sanitation, and storm water activities revenues, historical loss levels, and an analysis of the collectability of individual accounts.

Management's estimate of the allowance for doubtful accounts for grant receivables is based off of the collectability of individual accounts. Management estimates 85% of the Highway Planning and Construction (Federal-Aid Highway Program) grant to be uncollectible, given historical collections on this project.

Management's estimate of unearned revenue related to sanitation activities is based on billing dates subsequent to year-end and an estimation of usage is accrued based on billing data.

We evaluated the key factors and assumptions used to develop the estimates described above and determined that the balances recorded for these estimates are reasonable in relation the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of long-term debt in the financial statements is significant in materiality and in potential credit risk.

The disclosure of pension obligations in the financial statements are significant due to reliance on third party actuarial valuations.

The financial statement disclosures are neutral, consistent, and clear.

Audit Adjustments and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Audit adjustments proposed by us and recorded by the City have been provided to management as an attachment to the management representation letter.

Uncorrected adjustments are summarized in the attachment to the management representation letter.

Disagreements With Management

For purposes of this letter, a disagreement with management is 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 audits.

Consultation With Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed With Management

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

Significant Difficulties Encountered in Performing the Audit

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis (MD&A) and Required Supplementary Information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods or preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basis financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information listed in the table of contents for the audit report, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory, statistical sections, and other supplemental information listed in the table of contents of the audit report, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Management Representations

Attached is a copy of the management representation letter.

Mayor and Board of Commissioners
City of Millersville, Tennessee
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Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to City of Millersville.

This report is intended solely for the information and use of the Board of Commissioners and management of the City, and is not intended to be, and should not be, used by anyone other than these specified parties.

Blankenship CPA Group, PLLC

Blankenship CPA Group, PLLC
Goodlettsville, Tennessee



February 13, 2023

Blankenship CPA Group, PLLC
917 Conference Drive
Goodlettsville, TN 37072

This representation letter is provided in connection with your audit of the basic financial statements of the City of Millersville, Tennessee (the City) as of and for the year ended June 30, 2022 for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP).

We confirm, to the best of our knowledge and belief, that as of February 13, 2023:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated May 16, 2022, for the preparation and fair presentation of the financial statements referred to above in accordance with GAAP.
2. 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.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party transactions have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of GAAP. Types of related party transactions engaged in by the City include:
 - a. Those with component units for which the City is accountable.
 - b. Those with other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.
 - c. Interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees.

6. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.
7. The City is following either its 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 or is following paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes.
8. All events subsequent to the date of the financial statements, and for which GAAP requires adjustment or disclosure, have been adjusted or disclosed.
9. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with GAAP.
10. Management has followed applicable laws and regulations in adopting, approving and amending budgets.
11. Provisions for uncollectible receivables have been properly identified and recorded.
12. Capital assets, including infrastructure, intangible assets, and right of use assets are properly capitalized, reported and, if applicable, depreciated.
13. The government has properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt and disclosed any unused lines of credit, collateral pledged to secure debt, terms in the debt agreements related to significant default or termination events with finance-related consequences and significant subjective acceleration clauses in accordance with GASB Statement No. 88.
14. 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.
15. 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.
16. 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.
17. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
18. The City'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, is appropriately disclosed, and net position is properly recognized under the policy.
19. The government has disclosed the names of entities with which it has a tax abatement agreement, the total gross amount of taxes abated during the period, the specific taxes that were abated and whether

any commitments other than to reduce taxes were made as part of any tax abatement agreement as required by GASB Statement No. 77.

20. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private, that is not disclosed in the financial statements.
21. We have complied with all aspects of laws, regulations and provisions of contracts and agreements that would have a material effect on the financial statements in the event of noncompliance.
22. With respect to bookkeeping performed in the course of the audit:
 - a. We have made all management decisions and performed all management functions;
 - b. We assigned an appropriate individual to oversee the services;
 - c. We evaluated the adequacy and results of the services performed, and made an informed judgment on the results of the service performed;
 - d. We have accepted responsibility for the results of the services; and
 - e. We have accepted responsibility for all significant judgments and decisions were made.
23. We believe the implementation of the GASB Statements listed below is appropriate:
 - a. In June 2017, the GASB issued GASB Statement No. 87, *Leases* (Statement No. 87. This Statement requires recognition of certain assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this Statement, a lessee is required to recognize a lease receivable and a deferred inflow of resources or an intangible right of use asset and a lease liability. Statement No. 87 is effective for fiscal years beginning after June 15, 2021. Adoption of this Statement is reflected on the City's financial statements.
24. We have informed you of all uncorrected misstatements. As of and for the year ended June 30, 2022, we believe that the effects of the uncorrected misstatements aggregated by you and summarized in attachment to this letter are immaterial, both individually and in the aggregate, to the opinion units of the basic financial statements. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission 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.

Information Provided

25. 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 basic financial statements such as records, documentation and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.

- c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the Board of Commissioners, or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 26. All transactions have been recorded in the accounting records and are reflected in the basic financial statements.
- 27. We have disclosed to you the results of our assessment of risk that the basic financial statements may be materially misstated as a result of fraud.
- 28. It is our responsibility to establish and maintain internal control over financial reporting. One of the components of internal control is risk assessment. We hereby represent that our risk assessment process includes identification and assessment of risks of material misstatement due to fraud. We have shared with you our fraud risk assessment, including a description of the risks, our assessment of the magnitude and likelihood of misstatements arising from those risks, and the controls that we have designed and implemented in response to those risks.
- 29. We have no knowledge of allegations of fraud or suspected fraud affecting the City's basic financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the basic financial statements.
- 30. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's basic financial statements received in communications from employees, former employees, analysts, regulators, short sellers or others.
- 31. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
- 32. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
- 33. We have disclosed to you the identity of the City's related parties and all the related-party relationships and transactions of which we are aware.
- 34. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the City's ability to record, process, summarize and report financial data.
- 35. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

36. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.
37. The City has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
38. The following have been properly recorded or disclosed in the financial statements:
 - a. Guarantees, whether written or oral, under which the City is contingently liable, if any, including guarantee contracts and indemnification agreements.
39. Management's estimate of the allowance for doubtful accounts for grant receivables may be subject to a material change in the near term. Management estimates approximately 85% of the Highway Planning and Construction (Federal-Aid Highway Program) grant to be uncollectible, given historical collections on this project. We understand that *near term* means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations existing at the date of the financial statements that make the City vulnerable to the risk of severe impact that have not been properly disclosed in the financial statements.
40. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged.
41. In regards to the City's pension and OPEB plans, 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;
 - b. Additional information that you have requested from us for the purpose of the audit;
 - c. Unrestricted access to persons within the plans from whom you determined it necessary to obtain audit evidence;
 - d. All plan financial records and related data. In that regard, the payroll information we provided you covered all employees that were eligible to participate in the plans; and
 - e. Actuarial valuation reports and other reports prepared by the actuary for the plans and the plan sponsor.
42. With respect to the actuarial liabilities (assets) reflected in the financial statements:
 - a. The information provided to the plans' actuaries to perform the valuations is accurate and there have been no omissions from the participants' data provided to the plans' actuaries for the purpose of determining the actuarial present values of accumulated plan benefits and other actuarially determined amounts in the financial statements;

- b. There have been no changes in the actuarial methods or assumptions used in calculating amounts recorded or disclosed in the financial statements other than those disclosed in the actuaries' reports and financial statements; and
 - c. There have been no changes in plan provisions between the actuarial valuation date and the date of this letter.
43. We have appropriately disclosed the City'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 are available and have determined that net position were properly recognized under the policy.
44. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities (assets) and costs for financial accounting purposes are appropriate in the circumstances.

Supplementary Information

45. With respect to supplementary information presented in relation to the basic financial statements as a whole:
- a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. When supplementary information is not presented with the audited basic financial statements, we will make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.
46. With respect to the Required Supplementary Information presented as required by GASB to supplement the basic financial statements:
- a. We acknowledge our responsibility for the presentation of such required supplementary information.
 - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.

Compliance Considerations

In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm that management:

47. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
48. Is responsible for compliance with the laws, regulations and provisions of contracts and grant agreements applicable to the auditee.
49. Is not aware of any instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.
50. Is responsible 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.
51. Acknowledges its responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.
52. Has taken timely and appropriate steps to remedy identified or suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that the auditor reports.
53. Has a process to track the status of audit findings and recommendations.
54. Has identified for the auditor previous audits, attestation engagements and other studies related to the objectives of the audit and whether related recommendations have been implemented.
55. Has identified for the auditor any investigations or legal proceedings that have been initiated with respect to the period under audit.
56. Has provided views on the auditor's reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report.
57. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

In connection with your audit of federal awards conducted in accordance with Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), we confirm:

58. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance.

59. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal programs.
60. Management is responsible for establishing and maintaining, and has established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on its federal programs.
61. Management is responsible for the preparation of the schedule of expenditures of federal awards, acknowledges and understands its responsibility for the presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; believes the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; asserts that methods of measurement or presentation have not changed from those used in the prior period, or if the methods of measurement or presentation have changed, the reasons for such changes has been communicated; and is responsible for any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.
62. Management will make the audited financial statements readily available to the intended users of the schedule no later than the issuance date by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
63. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance compliance audit.
64. Management has identified and disclosed to the auditor the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
65. Management has made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
66. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards or stated that there was no such noncompliance.
67. Management believes that the auditee has complied with the direct and material compliance requirements.
68. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
69. Management is aware of no communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

70. There are no findings and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
71. There are no subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
72. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stated that there were no such known instances.
73. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
74. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
75. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
76. Management has charged costs to federal awards in accordance with applicable cost principles.
77. Management is responsible for, and has accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by Uniform Guidance.
78. The reporting package does not contain protected personally identifiable information.
79. Management has accurately completed the appropriate sections of the data collection form.

City of Millersville, Tennessee



Scott Avery,
City Manager



Holly Murphy,
City Recorder

City of Millersville
Year End: June 30, 2022
Journal Entries: Uncorrected
Date: 7/1/2021 To 6/30/2022

8031

Prepared by CJH 1/20/2023	In-Charge CJH 1/20/2023	Manager Review
Partner Review KRS 2/9/2023	PIR	EQCR

Number	Date	Name	Account No	Reference	Debit	Credit
Net Income (Loss)						3,442,698.00
PAJE 01	6/30/2022	Accounts Receivable	40-001-1200 SRF01	5207		3,513.00
PAJE 01	6/30/2022	Accounts Receivable	40-001-1200 SRF01	5207		1,855.00
PAJE 01	6/30/2022	Allowance for Bad Debt	40-001-1201 SRF01	5207	3,513.00	
PAJE 01	6/30/2022	User Fees	40-001-3000 SRF01	5207	1,855.00	
PAJE 01	6/30/2022	Accounts Receivable	60-001-1200 SRF02	5207		1,788.00
PAJE 01	6/30/2022	Accounts Receivable	60-001-1200 SRF02	5207	923.00	
PAJE 01	6/30/2022	A/R - Stormwater Bad Debt	60-001-1203 SRF02	5207	1,788.00	
PAJE 01	6/30/2022	Stormwater Fees	60-001-3000 SRF02	5207		923.00
Passed adjustment - To true-up solid waste fund and sotmwater fund balances for accounts receivable and allowance for bad debt.						
						8,079.00
						8,079.00
PAJE 03	6/30/2022	ROU Asset	10-001-1500 GF01	6500	23,885.00	
PAJE 03	6/30/2022	ROU Asset	10-001-1500 GF01	6500		3,433.00
PAJE 03	6/30/2022	Amortization Expense	10-001-1700 GF01	6500	1,953.00	
PAJE 03	6/30/2022	Lease Liability	10-001-2400 GF01	6500		23,885.00
PAJE 03	6/30/2022	Lease Liability	10-001-2400 GF01	6500	3,433.00	
PAJE 03	6/30/2022	Contractual/Svc Agreements	10-410-2210 GF01	6500		1,953.00
To record new lease standard						
						29,271.00
						29,271.00
PEJE 01	6/30/2022	Allowance for Bad Debt	30-001-1201 SRF04	SA 101		31,089.00
PEJE 01	6/30/2022	Allowance for Bad Debt	30-001-1201 SRF04	SA 101		22,950.00
PEJE 01	6/30/2022	Allowance for Bad Debt	30-001-1201 SRF04	SA 101		145,017.00
PEJE 01	6/30/2022	Allowance for Bad Debt	30-001-1201 SRF04	SA 101	31,089.00	
PEJE 01	6/30/2022	Due to/From State government	30-001-1670 SRF04	SA 101	31,089.00	
PEJE 01	6/30/2022	Due to/From State government	30-001-1670 SRF04	SA 101	22,950.00	
PEJE 01	6/30/2022	Due to/From State government	30-001-1670 SRF04	SA 101	145,017.00	
PEJE 01	6/30/2022	Retained Earnings	30-001-2700 SRF04	SA 101		22,950.00
PEJE 01	6/30/2022	Retained Earnings	30-001-2700 SRF04	SA 101	22,950.00	
PEJE 01	6/30/2022	Grant Proceeds	30-001-3600 SRF04	SA 101		31,089.00
PEJE 01	6/30/2022	Grant Proceeds	30-001-3600 SRF04	SA 101		145,017.00
PEJE 01	6/30/2022	Bad Debt Expense	30-431-7000 SRF04	SA 101	31,089.00	
PEJE 01	6/30/2022	Bad Debt Expense	30-431-7000 SRF04	SA 101	145,017.00	
PEJE 01	6/30/2022	Bad Debt Expense	30-431-7000 SRF04	SA 101		31,089.00
To record TDOT grant that is deemed uncollectible per client.						
						429,201.00
						429,201.00
						466,551.00
						466,551.00