

Board of Directors
Superstition Fire & Medical District

We have audited the financial statements of Superstition Fire & Medical District for the year ended June 30, 2019, and have issued our report thereon dated January 6, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. Professional standards require that we communicate to you the following information related to our audit.

Our Responsibility under Auditing Standards Generally Accepted in the United States of America

As stated in our engagement letter dated May 10, 2019, 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 accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of Superstition Fire & Medical District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. Such matters are communicated in the remainder of this letter or have previously been communicated during other phases of the audit. However, the standards do not require us to design procedures specifically to identify such matters.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Superstition Fire & Medical District are described in Note 1 to the financial statements. No new accounting policies were adopted and application of existing policies was not changed during the year ended June 30, 2019. We noted no transactions entered into by the Superstition Fire & Medical District 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.

Significant Audit Findings (Continued)

Qualitative Aspects of Accounting Practices (Continued)

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 following areas involve significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates:

- Allowance for doubtful accounts
- Calculation of pension liability

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

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. Attached is a summary of adjustments made to the financial statements that have been recorded by management. Also attached is a schedule summarizing uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as whole.

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 auditors' 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 attached copy of the management representation letter dated January 6, 2020.

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 District’s financial statements or a determination of the type of auditors’ 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 or Issues

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 District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management’s Discussion & Analysis which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of 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 basic 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 the Supplementary Information, 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.

Restriction on Use

This communication is intended solely for the information and use of Superstition Fire & Medical District’s Board and management of Superstition Fire & Medical District and is not intended to be, and should not be, used by anyone other than these specified parties.

Henry + Horne, LLP

Tempe, Arizona
January 6, 2020

Henry & Horne, LLP
2055 E Warner Rd, Suite 101
Tempe, AZ 85284

This representation letter is provided in connection with your audit(s) of the financial statements of Superstition Fire & Medical District, which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

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

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 10, 2019, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.
- 11) 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 District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.
- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have a process to track the status of audit findings and recommendations.

- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 23) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 26) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 27) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 28) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 29) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 30) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 31) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 32) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34 .

- 34) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 35) 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.
- 36) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 37) Provisions for uncollectible receivables have been properly identified and recorded.
- 38) 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.
- 39) 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.
- 40) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 41) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 43) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 44) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 45) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 46) We have not been contacted by or designated by the Environmental Protection Agency or the State Environmental Quality Department as a potentially responsible party, nor are there any environmental liabilities that are known to exist that would need to be accrued or disclosed including the sale or abandonment or change in use of assets in accordance with Accounting Standards.
- 47) We have timely filed all various tax and compliance returns for all jurisdictions and we have not been notified by any such jurisdictions as to any instances of noncompliance or have been assessed any penalties.

- 48) We have and do maintain adequate general liability insurance.
- 49) We have not had any OSHA findings nor are we aware of any OSHA violations that could result in significant penalties or disruption of business.
- 50) We are not under audit by the Internal Revenue Service or applicable state taxing authority nor have we been notified that such an audit will be performed.
- 51) We believe the Company is not at any significant credit risk with respect to its cash balances in excess of federally insured limits.
- 52) We do not self-insure against medical claims of our employees nor do we have an obligation to fund any shortfall in such medical reimbursement plans.
- 53) We believe that the pension liabilities and related OPEB costs have been properly reported for financial accounting purposes based on the reports issued by the respective pension plans.
- 54) We are in compliance with all of our debt covenants as of the balance sheet date and all subsequent measurement periods.
- 55) We are in agreement with the adjusting journal entries you have proposed and summarized in the accompanying schedule, and they have been posted to the organization's accounts.
- 56) We have reviewed and approved all adjustments summarized in the accompanying schedule that were made to the financial statement records for the period covered by this letter.

In regards to the nonattest services (including nonattest services to affiliates), we have:

- a. Assumed all management responsibilities.
- b. Overseen the services by designating an individual who possesses suitable skill, knowledge, or experience.
- c. Evaluated the adequacy and results of the services performed.
- d. Accepted responsibility for the results of the services.
- e. Retained a copy of the work products prepared by you for our records

The nonattest services provided by you are:

- a. Preparing financial statements and related notes and management's discussion and analysis
- b. Proposing entries affecting the financial statements
- c. Preparing Governmental Accounting Standards Board Statement No 34, Basic Financial Statement - and Management's Discussion and Analysis – for State and Local Governments, conversion entries

Furthermore, we have reviewed and approved the financial statements and related notes.

Signature: *Roger Wood* Signature: *[Signature]*

Title: Finance Director Title: Fire Chief

Signature: *Anna Bate*

Title: Administrative Services Director

Client: **0409904 - Superstition Fire & Medical District**
 Engagement: **0409904 - Superstition Fire & Medical District**
 Period Ending: **6/30/2019**
 Trial Balance: **05.00 - Trial Balance**
 Workpaper: **05.03 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry				
Adjusting Journal Entry JE # 21				
ASRS - To post the change in NPL, the related deferrals and pension expense in the CY.				
150-10-23000-10	Def Outflow of Resources - Pensions		213,350.00	
150-1000-5000	Pension Expense		516,937.00	
150-80-48100-10	Transfer Out (200 Fund)		889,125.00	
150-10-23100-10	Def Outflow of ER Contributions (Ending)			34,896.00
150-10-23200-10	Def Inflow of Resources -Pensions			189,270.00
150-10-23300-10	Net Pension Liability			1,395,246.00
Total			1,619,412.00	1,619,412.00
Adjusting Journal Entry JE # 22				
ASRS - Reclassify Employer pension contributions in CY				
150-10-23100-10	Def Outflow of ER Contributions (Ending)		139,533.00	
150-1000-5000	Pension Expense			139,533.00
Total			139,533.00	139,533.00
Adjusting Journal Entry JE # 23				
PSPRS - To post the change in NPL, the related deferrals and pension expense in the CY				
150-10-23000-10	Def Outflow of Resources - Pensions		98,958.00	
150-10-53700-10	PSPRS Pension Expense		70,972.00	
150-10-23100-10	Def Outflow of ER Contributions (Ending)			80,112.00
150-10-23200-10	Def Inflow of Resources -Pensions			4,990.00
150-10-23300-10	Net Pension Liability			84,828.00
Total			169,930.00	169,930.00
Adjusting Journal Entry JE # 24				
PSPRS - Reclassify Employer pension contributions in 2016 for PSPRS				
150-10-23100-10	Def Outflow of ER Contributions (Ending)		87,588.00	
150-10-53700-10	PSPRS Pension Expense			87,588.00
Total			87,588.00	87,588.00
Adjusting Journal Entry JE # 25				
PSPRS OPEB - To post the change in Net PSPRS OPEB, the related deferrals and OPEB expense in the current year.				
150-10-53705-10	PSPRS OPEB Expense		4,133.00	
150-10-23400-10	Def Outflow of Resources PSPRS OPEB			2.00
150-10-23500-10	Def Outflow ER Contributions PSPRS OPEB			891.00
150-10-23600-10	Def Inflow of Resources PSPRS OPEB			1,089.00
150-10-23700-10	Net PSPRS OPEB Liability			2,151.00
Total			4,133.00	4,133.00
Adjusting Journal Entry JE # 26				
PSPRS OPEB - Reclassify current year employer PSPRS OPEB contributions.				
150-10-23500-10	Def Outflow ER Contributions PSPRS OPEB		999.00	
150-10-53705-10	PSPRS OPEB Expense			999.00
Total			999.00	999.00
Adjusting Journal Entry JE # 30				
ASRS OPEB - To restate proprietary funds net position in implementation year of GASB 75.				

150-10-19500-10	Net ASRS OPEB Asset	4,841.00	
150-10-23150-10	Def Outflow ER Contributions ASRS OPEB	7,462.00	
150-10-23250-10	Def Inflow of Resources ASRS OPEB		5,456.00
150-10-23250-10	Def Inflow of Resources ASRS OPEB		478.00
150-10-23750-10	Net ASRS OPEB Liability		3,189.00
150-HH-31001-10	Fund Balance - Transport Fund (Restated)		3,180.00
Total		12,303.00	12,303.00

Adjusting Journal Entry JE # 31

M322

ASRS OPEB - To post change in OPEB, the related deferrals and OPEB expense in the CY.

150-10-23050-10	Def Outflow of Resources ASRS OPEB	10,692.00	
150-10-53705-10	PSPRS OPEB Expense	6,988.00	
150-10-19500-10	Net ASRS OPEB Asset		1,876.00
150-10-23150-10	Def Outflow ER Contributions ASRS OPEB		7,462.00
150-10-23250-10	Def Inflow of Resources ASRS OPEB		6,072.00
150-10-23750-10	Net ASRS OPEB Liability		2,270.00
Total		17,680.00	17,680.00

Adjusting Journal Entry JE # 32

M322

ASRS OPEB - To reclassify employer OPEB contributions in CY.

150-10-23150-10	Def Outflow ER Contributions ASRS OPEB	7,738.00	
150-10-53705-10	PSPRS OPEB Expense		7,738.00
Total		7,738.00	7,738.00

Adjusting Journal Entry JE # 101

Client entry to reclass grant revenue for F/S purposes.

100-10-53799-10	SAFER Grant Benefit Reimbursement	25,674.00	
100-40-52539-10	SAFR Grant Wages Reimbursement	61,873.00	
100-50-50265-10	Comm Services Grant Comp Reimbursement	14,675.00	
100-10-46700-10	CM Grant Reimbursement Income		102,222.00
Total		102,222.00	102,222.00

Adjusting Journal Entry JE # 102

Client entry to reverse refunding bond issue/payoff in memo fund.

900-10-26300-10	Bonds Payable - ST	545,398.00	
900-10-26650-10	Deferred Gain GO Bond - ST	10,602.00	
900-10-27000-10	Bonds Payable - LT	4,285,787.00	
900-10-27250-10	Deferred Gain GO Bond - LT	74,213.00	
900-10-31000-10	Fund Balance - Long Term Debt	5,519,725.00	
900-10-26300-10	Bonds Payable - ST		485,000.00
900-10-26600-10	Unamortized Bond Premium ST		28,962.00
900-10-27000-10	Bonds Payable - LT		4,870,000.00
900-10-27200-10	Unamortized Bond Premium LT		135,763.00
900-10-31000-10	Fund Balance - Long Term Debt		4,916,000.00
Total		10,435,725.00	10,435,725.00

Adjusting Journal Entry JE # 103

Q102

Client entry to post the governmental fund activity for the issuance of GO refunding bond to payoff GADA bond.

500-10-10500-10	Fund Cash - Debt Retirement Principal	5,451,662.00	
500-60-70500-10	Debt Service Expenditure - Principal	5,354,256.00	
500-60-70600-10	Debt Issuance Costs	95,417.00	
600-10-10600-10	Fund Cash - Debt Retirement Interest	19,338.00	
600-60-70550-10	Debt Service Expenditure - Interest	19,338.00	
500-10-10500-10	Fund Cash - Debt Retirement Principal		5,354,256.00
500-10-10500-10	Fund Cash - Debt Retirement Principal		95,417.00
500-80-49000-10	Proceeds From Debt		5,451,662.00
600-10-10600-10	Fund Cash - Debt Retirement Interest		19,338.00

600-80-49000-10	Proceeds From Debt		19,338.00
Total		10,940,011.00	10,940,011.00
Adjusting Journal Entry JE # 104		Q102	
Client entry to post the memo debt fund activity for the issuance of the GO refunding bond to payoff the GADA bond.			
900-10-26300-10	Bonds Payable - ST	485,000.00	
900-10-26600-10	Unamortized Bond Premium ST	28,962.00	
900-10-27000-10	Bonds Payable - LT	4,870,000.00	
900-10-27200-10	Unamortized Bond Premium LT	135,763.00	
900-10-31000-10	Fund Balance - Long Term Debt	116,000.00	
900-10-27000-10	Bonds Payable - LT		5,471,000.00
900-10-27250-10	Deferred Gain GO Bond - LT		164,725.00
Total		5,635,725.00	5,635,725.00
Adjusting Journal Entry JE # 105			
Client entry to reclass proceeds from new bond recorded as tax revenue in error.			
500-10-41000-10	Real & Secured Personal Property Taxes	1,990.00	
500-10-63150-10	Financial Reserve		1,990.00
000-00-18100-00	Capital assets not being depreciated		
Total		1,990.00	1,990.00
Adjusting Journal Entry JE # 106		Q102	
Client entry to record GO bond debt payment and amortization of def. gain.			
900-10-27000-10	Bonds Payable - LT	555,000.00	
900-10-27250-10	Deferred Gain GO Bond - LT	18,303.00	
900-60-70500-10	Debt service expenditure - principal		555,000.00
900-70-70700-10	Deferred Gain Amortization Expense		18,303.00
Total		573,303.00	573,303.00
Adjusting Journal Entry JE # 107		Q102	
Client entry to reclass ST portions of debt and related deferred gain.			
900-10-27000-10	Bonds Payable - LT	556,000.00	
900-10-26300-10	Bonds Payable - ST		556,000.00
Total		556,000.00	556,000.00
Total Adjusting Journal Entry		30,304,292.00	30,304,292.00
Proposed Journal Entries			
Proposed Journal Entries JE # 201		Q101	
Passing entry to post accrued interest for capital leases.			
150-10-63140-10	Interest & Finance Charges	8,439.00	
200-70-72240-20	Vehicles / Apparatus	14,236.00	
200-70-72240-20	Vehicles / Apparatus	6,029.00	
150-10-21050-10	Accounts Payable		8,439.00
200-10-21050-10	Accounts Payable		14,236.00
200-10-21050-10	Accounts Payable		6,029.00
Total		28,704.00	28,704.00
Total Proposed Journal Entries		28,704.00	28,704.00
Total All Journal Entries		30,332,996.00	30,332,996.00