



Certified Public Accountants, LLP

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December 20, 2017

To the Board of Directors
Morrow County School District No. 1
Heppner, Oregon

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining information of Morrow County School District No. 1 (the district) for the year ended June 30, 2017, and the related notes to the financial statements, and have issued our report thereon dated December 20, 2017. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

As stated in our engagement letter dated February 28, 2017, our responsibility, as described by professional standards, is to express opinions 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.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the district's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the district 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. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm has complied with all relevant ethical requirements regarding independence.

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Certain safeguards have been applied to eliminate or reduce to an acceptable level the threat to independence related to preparing your annual financial statements. These safeguards include:

- Determining or changing journal entries, account codes or classifications for transactions or other accounting records for the entity without obtaining management's approval;
- Authorizing or approving the entity's transactions;
- Preparing or making changes to source documents without management approval.

Qualitative Aspects of the Organization's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use of appropriate accounting policies. A summary of the significant accounting policies adopted by the organization are described in Note 1 to the financial statements. There has been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2016-2017. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments. There were no significant estimates included in the 2016-2017 financial statements.

Significant Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the 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. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached journal entries that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

Disagreement with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter 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.

Representations Requested from Management

We have requested certain representations from management that are included in the management representation letter dated November 22, 2017.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Findings or Issues

In the normal course of our professional association with the district, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the district's auditors.

This report is intended solely for the information and use of the board of directors and management of the district and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

***Oster Professional Group, CPA's, LLP
OPGCPA, PC***

By Robert H. Armstrong

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Client: *Morrow County School District*
 Engagement: *23146 - 2017 Morrow County SD*
 Period Ending: *6/30/2017*
 Trial Balance: *4005 - Trial Balance*
 Workpaper: *4020 - TBR Adjusting Journal Entry Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry JE # 15		8110		
To adjust property taxes receivable				
100.0000.9121.000.000.000	Taxes Receivable		63,659.14	
100.0000.9122.000.000.000	County School receivable		143.60	
301.0000.9220.000.000.000	Deferred Revenue-Bond		19,039.74	
100.0000.9221.000.000.000	Deferred Revenue-Property Taxes			63,659.14
100.0000.9222.000.000.000	Deferred Revenue-County School Fund			143.60
301.0000.9121.000.000.000	Taxes Receivable			19,039.74
Total			<u><u>82,842.48</u></u>	<u><u>82,842.48</u></u>
Adjusting Journal Entry JE # 17		8110		
To adjust cash with county treasurer				
301.0000.9104.001.000.000	Cash with County		34.09	
301.0000.1112.000.000.000	Prior Years Taxes			34.09
Total			<u><u>34.09</u></u>	<u><u>34.09</u></u>
Adjusting Journal Entry JE # 18		8120		
To record AR Found in search - Fund 212				
212.0000.9153.000.000.000	Accounts Receivable		100,000.00	
212.0000.3299.001.000.000	District Wide Restricted Grants In Aid			100,000.00
Total			<u><u>100,000.00</u></u>	<u><u>100,000.00</u></u>
Adjusting Journal Entry JE # 19		8120		
To adjust commodities received to match ODE				
223.0000.4910.000.000.000	DONATED COMMODITIES		1,751.84	
223.3120.0418.000.000.000	Student Lunches			1,751.84
Total			<u><u>1,751.84</u></u>	<u><u>1,751.84</u></u>
Adjusting Journal Entry JE # 20		5105		
To adjust client booked interest paid by IRS on behalf of the District				
100.0000.4510.000.000.000	Restricted behalf IRS interest QSCB		13,302.10	
100.0000.9103.001.000.000	BNY MELLON/DIRECT DEPOSIT			13,302.10
Total			<u><u>13,302.10</u></u>	<u><u>13,302.10</u></u>
Adjusting Journal Entry JE # 21		5105		
To record interest on BNY Sinking Fund Account				
100.0000.9103.001.000.000	BNY MELLON/DIRECT DEPOSIT		578.96	
100.0000.1500.000.000.000	INTEREST E/			578.96
Total			<u><u>578.96</u></u>	<u><u>578.96</u></u>
Adjusting Journal Entry JE # 22		5450		
To record activity for Irrigon Elementary				
235.1113.0410.103.000.000	Supplies/		13,195.84	
235.0000.1760.103.000.000	Club Fund Raising			11,259.09
235.0000.9115.103.000.000	ASB Checking/IES			1,936.75
Total			<u><u>13,195.84</u></u>	<u><u>13,195.84</u></u>
Adjusting Journal Entry JE # 23		5105		
To adjust BNY Mellow A/C for unbooked Interest and PY Sequestration by IRS				
100.0000.1500.000.000.000	INTEREST E/		1,903.18	
100.0000.9103.001.000.000	BNY MELLON/DIRECT DEPOSIT			1,903.18
Total			<u><u>1,903.18</u></u>	<u><u>1,903.18</u></u>
Adjusting Journal Entry JE # 24		5425		
To record AC Houghton Elementary Activity				
235.1113.0410.104.000.000	Supplies/		17,424.79	
235.0000.1760.104.000.000	FUND RAISING/ACH			15,196.63
235.0000.9115.104.000.000	ASB Checking/ACH			2,228.16
Total			<u><u>17,424.79</u></u>	<u><u>17,424.79</u></u>

Client: *Morrow County School District*
 Engagement: *23146 - 2017 Morrow County SD*
 Period Ending: *6/30/2017*
 Trial Balance: *4005 - Trial Balance*
 Workpaper: *4020 - TBR Adjusting Journal Entry Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry JE # 25				
To record current year 60 day turnover (8/7/17 receipt)				
		8310b		
100.0000.9221.000.000.000	Deferred Revenue-Property Taxes		72,927.09	
301.0000.9220.000.000.000	Deferred Revenue-Bond		15,191.46	
100.0000.1112.000.000.000	TAXES/PRIO/			72,927.09
301.0000.1112.000.000.000	Prior Years Taxes			15,191.46
Total			88,118.55	88,118.55
Adjusting Journal Entry JE # 26				
To accrue Rural and Low Income School AR				
		8120		
209.0000.9153.000.000.000	Accounts Receivable		34,593.91	
209.0000.4506.000.000.000	Rural Schools Title V-I			34,593.91
Total			34,593.91	34,593.91
Adjusting Journal Entry JE # 27				
To record activity on Riverside Athletic Fund				
		5410		
230.0000.9115.612.000.000	ASB Operating Account		3,413.68	
230.1132.0410.612.230.000	SUPPLIES/ATHLETIC DIRECTO		52,697.58	
230.0000.1990.000.612.000	Miscellaneous			56,111.26
Total			56,111.26	56,111.26
Adjusting Journal Entry JE # 28				
To record Riverside principal account activity				
		5412		
235.1132.0410.612.000.000	Supplies/		1,492.87	
235.0000.1760.612.000.000	FUND RAISING/RHS			1,462.22
235.0000.9115.612.000.000	ASB Checking/RHS			30.65
Total			1,492.87	1,492.87
Adjusting Journal Entry JE # 29				
To record Riverside HS ASB Activity				
		5411		
235.1132.0410.612.000.000	Supplies/		111,518.09	
235.0000.1760.612.000.000	FUND RAISING/RHS			107,334.85
235.0000.9115.612.000.000	ASB Checking/RHS			4,183.24
Total			111,518.09	111,518.09
Adjusting Journal Entry JE # 30				
To Heppner HS Athletic activity				
		5406		
230.1132.0410.604.230.000	SUPPLIES/ATHLETIC DIRECTO		44,053.36	
230.0000.1700.000.604.000	GATES			36,775.26
230.0000.9115.604.000.000	ASB Operating Account			7,278.10
Total			44,053.36	44,053.36
Adjusting Journal Entry JE # 31				
To reverse accrual of State Admin Expenses for Child Nutrition				
		8120		
223.0000.4505.000.000.000	RESTRICTED		1,824.16	
223.0000.9153.000.000.000	Accounts Receivable			1,824.16
Total			1,824.16	1,824.16
Adjusting Journal Entry JE # 32				
To record activity for HES				
		5445		
235.1113.0410.110.000.000	Supplies/		20,965.00	
235.0000.1760.110.000.000	FUND RAISING/HES			17,986.64
235.0000.9115.110.000.000	ASB Checking/HES			2,978.36
Total			20,965.00	20,965.00

Client: *Morrow County School District*
 Engagement: *23146 - 2017 Morrow County SD*
 Period Ending: *6/30/2017*
 Trial Balance: *4005 - Trial Balance*
 Workpaper: *4020 - TBR Adjusting Journal Entry Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry JE # 33		5441		
To record CY ASB Activity for SBE				
235.0000.9115.108.000.000	ASB Checking/SBE		1,848.35	
235.1113.0410.108.000.000	Supplies/		7,540.33	
235.0000.1760.108.000.000	FUND RAISING/SBE			9,388.68
Total			9,388.68	9,388.68
Adjusting Journal Entry JE # 34		5405		
To record activity for Heppner HS ASB				
235.0000.9115.604.000.000	ASB Checking/HHS		15,421.13	
235.1132.0410.604.000.000	Supplies/		183,432.18	
235.0000.1760.604.000.000	FUND RAISING/HHS			198,853.31
Total			198,853.31	198,853.31
Adjusting Journal Entry JE # 36		5415		
To record activity for WRE				
235.1113.0410.105.000.000	supplies		16,863.07	
235.0000.1760.105.000.000	Club Fund Raising			15,902.42
235.0000.9115.105.000.000	ASB Checking/WRE			960.65
Total			16,863.07	16,863.07
Adjusting Journal Entry JE # 37		5430		
To record activity on Irrigon HS ASB				
235.1132.0410.150.000.000	Supplies/		162,720.69	
235.0000.1760.150.000.000	FUND RAISING/CMS			157,204.79
235.0000.9115.150.000.000	ASB Checking/IHS			5,515.90
Total			162,720.69	162,720.69
Adjusting Journal Entry JE # 38		5430		
To adjust Beg Bal in Irrigon HS ASB				
235.0000.9115.150.000.000	ASB Checking/IHS		5,396.23	
235.0000.1760.150.000.000	FUND RAISING/CMS			5,396.23
Total			5,396.23	5,396.23
Adjusting Journal Entry JE # 39		5435		
To record ASB activity for the year				
230.1132.0410.150.230.000	Supplies/Athletics		78,317.14	
230.0000.1740.000.150.000	Pay to Participate			67,889.45
230.0000.9115.150.000.000	Fund 230 Checking-IHS			10,427.69
Total			78,317.14	78,317.14
Adjusting Journal Entry JE # 40		5435		
To write-off PY O/S checks not included in new QB File				
230.0000.9115.150.000.000	Fund 230 Checking-IHS		898.29	
230.0000.1740.000.150.000	Pay to Participate			898.29
Total			898.29	898.29

I have reviewed the above entries and approve the posting of them to the June 30, 2017 trial balance for Morrow County School District No. 1.

Erika Patton 12-12-17
 Erika Patton, Business Manager Date

Client: **Morrow County School District**
 Engagement: **23146 - 2017 Morrow County SD**
 Period Ending: **6/30/2017**
 Trial Balance: **4005 - Trial Balance**
 Workpaper: **4021 - Accrual Adjustment Report**

Account	Description	W/P Ref	Debit	Credit
Accrual Adjustment JE # 1		6125		
To record beginning balance of capital assets				
999.1700.900.001.000	Land		786,056.81	
999.1701.900.001.000	Land Improvements		3,122,819.97	
999.1702.900.001.000	Buildings		26,166,682.60	
999.1703.900.001.000	Equipment - Cost		2,093,680.83	
999.1710.900.001.000	Construction in Progress		0.36	
999.1701.900.002.000	Land Improvements - AD			2,166,895.96
999.1702.900.002.000	Building - AD			10,363,056.23
999.1703.900.002.000	Equipment - AD			1,447,880.18
999.3200.900.001.000	Net Assets			18,191,408.20
Total			32,169,240.57	32,169,240.57
Accrual Adjustment JE # 2		7105		
Record beginning full accrual balances for 2001 Bond fund				
301.5400.850.000.000	BEGINNING BALANCE		87,640.70	
301.5400.850.000.000	BEGINNING BALANCE		8,639,062.50	
301.0455.000.000.000	Accrued interest payable			18,936.45
301.0499.000.000.000	Premium on Bonds			68,704.25
301.2100.100.000.000	2001 Bonds Payable			8,575,000.00
301.2100.200.000.000	Refunding Deferral			64,062.50
Total			8,726,703.20	8,726,703.20
Accrual Adjustment JE # 3		7105		
Record beginning balances in PERS Bond fund				
302.0198.000.000.000	Discount on Bonds		4,457.29	
302.5400.850.000.000	Resources-Beg Fund Bal		5,644,218.71	
302.0499.900.001.000	PERS UAL Bond Payable			5,648,676.00
Total			5,648,676.00	5,648,676.00
Accrual Adjustment JE # 4		7105		
To record beginning balance of 2012 refunding				
302.0198.000.000.001	Unamortized Discount on 2012 Refunding		2,600.00	
302.5400.850.000.000	Resources-Beg Fund Bal		517,400.00	
302.0499.900.002.000	2012 PERS Refunding Payable			520,000.00
Total			520,000.00	520,000.00
Accrual Adjustment JE # 5		7105		
To record beginning balances of 2010A Bond				
100.0198.000.000.000	2010A Bond Discounts		11,999.97	
100.5400.850.000.000	BEGINNING /		1,163,000.03	
100.0000.2100.000.000.000	2010A Bond Payable			1,175,000.00
Total			1,175,000.00	1,175,000.00
Accrual Adjustment JE # 6		7105		
To record CY activity on 2005 Bond Fund				
301.2100.100.000.000	2001 Bonds Payable		1,500,000.00	
301.5110.0610.000.000.000	BOND PRINCIPAL			1,500,000.00
Total			1,500,000.00	1,500,000.00
Accrual Adjustment JE # 7		7105		
To record CY Amortization of refunding costs				
301.2100.200.000.000	Refunding Deferral		12,812.50	
301.5100.681.000.000	Bond discount (premium) amortization			12,812.50
Total			12,812.50	12,812.50
Accrual Adjustment JE # 8		7105		
To record activity on 2005 Bond Fund				
301.0455.000.000.000	Accrued interest payable		3,281.25	
301.0499.000.000.000	Premium on Bonds		13,740.85	
301.5100.681.000.000	Bond discount (premium) amortization			13,740.85
301.5110.620.000.000	BOND INTEREST			3,281.25
Total			17,022.10	17,022.10
Accrual Adjustment JE # 9		7105		
To record discount on 2012 PERS refunding				

Client: *Morrow County School District*
 Engagement: *23146 - 2017 Morrow County SD*
 Period Ending: *6/30/2017*
 Trial Balance: *4005 - Trial Balance*
 Workpaper: *4021 - Accrual Adjustment Report*

Account	Description	W/P Ref	Debit	Credit
302.5100.681.000.000	Bond discount (premium) amortization		520.00	
302.0198.000.000.001	Unamortized Discount on 2012 Refunding			520.00
Total			520.00	520.00
Accrual Adjustment JE # 10		7105-4		
To record CY activity for PERS UAL Bond				
302.0499.900.001.000	PERS UAL Bond Payable		150,881.00	
302.5100.681.000.000	Bond discount (premium) amortization		371.44	
302.0198.000.000.000	Discount on Bonds			371.44
302.5110.610.000.000	Redeem Princ/			150,881.00
Total			151,252.44	151,252.44
Accrual Adjustment JE # 11		7105		
To record principal on 2010A Bond				
100.0000.2100.000.000.000	2010A Bond Payable		80,000.00	
100.5110.0510.000.000.000	Redemption of Principal			80,000.00
Total			80,000.00	80,000.00
Accrual Adjustment JE # 12		7105		
To record amortization of PERS UAL Bond Discount				
100.5100.2000.681.000.000	Bond Discount Amortization		1,333.33	
100.0198.000.000.000	2010A Bond Discounts			1,333.33
Total			1,333.33	1,333.33
Accrual Adjustment JE # 13		AUD-811a		
To record beginning GASB 68 OPEB - PERS Balances				
100.0000.5400.000.000.000	BEGINNING /		7,385,500.00	
100.0000.9485.000.000.000	Deferred Outflows - PERS		1,637,315.00	
100.0000.9482.000.000.000	Deferred Inflows - PERS			1,819,489.00
100.0000.9490.000.000.000	Net Pension Liability			7,203,326.00
Total			9,022,815.00	9,022,815.00
Accrual Adjustment JE # 14		AUD-811a		
To record beginning balance of GASB 75 OPEB - Health Insurance Implicit Rate Subsidy				
100.0000.5400.000.000.000	BEGINNING /		4,428,096.00	
100.0000.9480.000.000.000	Net OPEB Obligation			4,428,096.00
Total			4,428,096.00	4,428,096.00
Accrual Adjustment JE # 16		8110		
To clear deferred revenue for GAAP FS				
100.0000.1112.000.000.000	TAXES/PRIO/		9,267.95	
100.0000.9221.000.000.000	Deferred Revenue-Property Taxes		181,088.58	
100.0000.9222.000.000.000	Deferred Revenue-County School Fund		1,091.30	
301.0000.1112.000.000.000	Prior Years Taxes		34,231.20	
301.0000.9220.000.000.000	Deferred Revenue-Bond		24,616.25	
100.0000.2101.000.000.000	COUNTY SCH/			143.60
100.0000.5400.000.000.000	BEGINNING /			947.70
100.0000.5400.000.000.000	BEGINNING /			190,356.53
301.0000.5400.000.000.000	BEGINNING BALANCE			58,847.45
Total			250,295.28	250,295.28
Accrual Adjustment JE # 35				
To record current year FA Additions				
999.1702.900.001.000	Buildings		118,575.72	
999.1702.900.001.000	Buildings		177,271.99	
999.1703.900.001.000	Equipment - Cost		9,925.00	
999.1703.900.001.000	Equipment - Cost		309,729.78	
999.1710.900.001.000	Construction in Progress		67,471.63	
100.2540.0322.000.000.000	Repairs and Maintenance Services			54,047.25
100.2540.0460.000.000.000	Non-consumable Items			30,171.15
100.2543.0460.000.000.000	Non-consumable Items			11,295.00
203.1291.0470.000.000.000	Rosetta Stone Software			17,281.00
205.1131.0520.000.000.000	CTE Building Improvements			104,607.56
205.1131.0530.000.000.000	CTE Improvements Other Than Buildings			13,968.16
205.1131.0540.000.000.000	CTE Depreciable Equipment			9,925.00
212.1131.0520.000.000.000	Buildings Acquisition			19,229.00
212.1131.0540.000.000.000	Dues and Fees			8,975.00
223.3120.0322.000.000.000	Rep & Maint/			5,655.79
223.3120.0460.000.000.000	Nonconsumabl/			19,905.61

Client: **Morrow County School District**
 Engagement: **23146 - 2017 Morrow County SD**
 Period Ending: **6/30/2017**
 Trial Balance: **4005 - Trial Balance**
 Workpaper: **4021 - Accrual Adjustment Report**

Account	Description	W/P Ref	Debit	Credit
260.2569.0460.000.000.000	Nonconsumabl/			19,576.00
260.2569.0470.000.000.000	Software Updates			9,898.00
450.2544.0322.000.000.000	Repairs and Maintenance Services			94,874.74
450.2544.0520.000.000.000	Buildings Acquisition			31,120.37
450.2544.0542.000.000.000	Replacement Equipment Purchase			8,351.02
450.2544.0542.000.000.000	Replacement Equipment Purchase			9,123.00
450.2544.0542.000.000.000	Replacement Equipment Purchase			50,941.23
450.4150.0522.000.000.000	Bldg Improve District Wide			22,934.33
450.4150.0522.000.000.000	Bldg Improve District Wide			24,292.91
450.4150.0522.000.000.000	Bldg Improve District Wide			76,635.00
450.4150.0530.000.000.000	Improvements Other Than Buildings			40,167.00
Total			682,974.12	682,974.12
Accrual Adjustment JE # 41				
		6125		
Record current year depreciation expense				
999.2520.650.000.000.000	Depreciation expense		890,533.02	
999.1701.900.002.000.000	Land Improvements - AD			133,492.93
999.1702.900.002.000.000	Building - AD			608,104.07
999.1703.900.002.000.000	Equipment - AD			148,936.02
Total			890,533.02	890,533.02
Accrual Adjustment JE # 43				
		9550		
Adjust PERS Pension Liability per GASB 68				
100.0000.9482.000.000.000	Deferred Inflows - PERS		1,280,768.00	
100.0000.9485.000.000.000	Deferred Outflows - PERS		7,660,663.00	
100.1111.0211.000.000.000	PR ER EXP UAL		986,388.00	
100.1250.0211.000.000.000	PR ER EXP UAL		310,543.00	
100.2122.0211.000.000.000	PR ER EXP UAL		12,128.00	
100.2210.0211.000.000.000	PR ER EXP UAL		54,575.00	
100.2321.0211.000.000.000	PR ER EXP UAL		11,209.00	
100.2410.0211.000.000.000	PR ER EXP UAL		250,088.00	
100.2540.0211.000.000.000	PR ER EXP UAL		175,587.00	
100.2661.0211.000.000.000	PR ER EXP UAL		5,329.00	
223.3120.0211.000.000.000	PERS Emplr/		30,687.00	
100.0000.9490.000.000.000	Net Pension Liability			10,778,965.00
Total			10,778,965.00	10,778,965.00
Accrual Adjustment JE # 44				
		9535		
To adjust GASB 75 Implicit Rate Subsidy Liability				
100.0000.9480.000.000.000	Net OPEB Obligation		72,485.00	
100.1111.0241.000.000.000	INSURANCE BENEFITS			39,881.61
100.1210.0241.000.000.000	INSURANCE BENEFITS			13,386.81
100.2122.0241.103.000.000	INSURANCE/			1,119.29
100.2220.0241.000.000.000	INSURANCE BENEFITS			1,979.47
100.2321.0241.000.000.000	INSURANCE BENEFITS			379.67
100.2410.0241.000.000.000	INSURANCE BENEFITS			6,486.11
100.2540.0241.103.000.000	INSURANCE/			7,486.80
100.2661.0241.000.000.000	INSURANCE BENEFITS			537.60
223.3120.0241.000.000.000	INSURANCE/			1,227.64
Total			72,485.00	72,485.00

I have reviewed the above entries and approve the posting of them to the June 30, 2017 trial balance for Morrow County School District No. 1.

Erika Path 12-17-17