

Board of Directors
Superstition Fire & Medical District

We have audited the financial statements of Superstition Fire & Medical District for the year ended June 30, 2017, and have issued our report thereon dated January 3, 2018. 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 April 28, 2017, 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, 2017. 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.

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. Other than those that are trivial, we did not identify any uncorrected misstatements to the financial statements.

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 3, 2018.

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

Casa Grande, Arizona
January 3, 2018

Henry & Horne, LLP
1115 E Cottonwood Ln.
Casa Grande, AZ 85122

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, 2017, 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 April 28, 2017, 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 are in compliance with all of our debt covenants as of the balance sheet date and all subsequent measurement periods.

54) 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.

55) 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.

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: 

Signature: 

Title: Fire Chief

Title: Finance Director

Date: 01-03-2018

Date: 01-03-2018

Client: **0409904 - Superstition Fire & Medical District**
 Engagement: **0409904 - Superstition Fire & Medical District**
 Period Ending: **6/30/2017**
 Trial Balance: **05.00 - Trial Balance**
 Workpaper: **05.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry				
Adjusting Journal Entry JE # 12				
Client entry to return cash to the proper funds that was moved in the PY to cover expenses.				
150-10-10100-10	Fund Cash (Transport)	A100	48,057.00	
200-10-15000-10	Due From other funds		48,057.00	
150-10-25000-10	Due To Other Funds			48,057.00
200-10-10200-10	Fund Cash - Capital Projects			48,057.00
Total			96,114.00	96,114.00
Adjusting Journal Entry JE # 13				
To reclassify fund balance related to establishment of medical inventory.				
150-10-31000-10	Fund Balance - Transport Fund	05.03	41,346.00	
150-40-56460-41	EMS Disposables			41,346.00
Total			41,346.00	41,346.00
Adjusting Journal Entry JE # 14				
To reclassify fund balance to contribution account related to transfer of ambulance and related lease from Fund 200 to Fund 150.				
150-10-31000-10	Fund Balance - Transport Fund	05.03	32,006.00	
150-80-48000-10	Contributions			32,006.00
Total			32,006.00	32,006.00
Adjusting Journal Entry JE # 15				
Client entry to adjust the 900 Fund.				
900-10-27200-10	Unamortized Bond Premium LT		15,257.00	
900-10-27400-10	Capital Lease - LT		665,559.00	
900-10-27000-10	Loan Payable - GADA Bonds 2006			665,558.00
900-10-31000-10	Fund Balance - Long Term Debt			15,258.00
Total			680,816.00	680,816.00
Adjusting Journal Entry JE # 16				
Client entry to reverse PY audit AJE's that were not completed prior to providing CY TB.				
100-10-45900-10	Other Income		21,462.00	
150-10-26500-10	Compensated Absences - ST		7,487.00	
150-10-27100-10	Compensated Absences - LT		30,585.00	
100-10-26000-10	Deferred Revenue			21,462.00
150-10-53975-10	Accrued Earned Leave Costs			7,487.00
150-10-53975-10	Accrued Earned Leave Costs			30,585.00
Total			59,534.00	59,534.00
Adjusting Journal Entry JE # 17				
Client entry to reclassify mileage revenue that was recorded under customer refund revenue.				
150-10-42125-10	Transport Customer Refunds	U100	627,688.00	
150-10-42120-10	Billed Mileage Revenue			627,688.00
Total			627,688.00	627,688.00
Adjusting Journal Entry JE # 18				
Client entry to correct deferred revenue in 800 fund related to PY accrual.				
500-10-41200-10	SRP Contribution		8.00	
800-10-26000-10	Deferred Revenue		18,146.00	
500-10-26000-10	Deferred Revenue			8.00
800-10-31000-10	Fund Balance - Capital Assets			18,146.00
Total			18,154.00	18,154.00
Adjusting Journal Entry JE # 19				
To correct transport services AR balance for FY17.				
150-10-42170-10	Bad Debt Expense	D100	465,187.00	
150-10-13000-10	Accounts Receivable - Transports			465,187.00
Total			465,187.00	465,187.00

Adjusting Journal Entry JE # 21

Client entry to reclass transfer of asset from 200 to 150.

200-70-72660-30 Radio Comm. Equip. - Portable
200-80-48020-10 Transfer In (150 Fund)

Total

I101

40,287.00

40,287.00

40,287.0040,287.00**Adjusting Journal Entry JE # 22**

To correct depreciation expense

800-10-18450-10 Accum Deprec - Vehicles
800-70-70700-10 Depreciation expense

Total

I101

44,403.00

44,403.00

44,403.0044,403.00**Adjusting Journal Entry JE # 23**

To correct prepaid related to liability insurance at FYE.

100-10-61700-12 Vehicle / Property / Liability Insurance
100-10-16000-10 Prepaid Items

Total

G100

9,205.00

9,205.00

9,205.009,205.00**Adjusting Journal Entry JE # 24**

To adjust the allowance to a more conservative level.

150-10-42170-10 Bad Debt Expense
150-10-13100-10 Allowance for Bad Debt

Total

D102

89,414.00

89,414.00

89,414.0089,414.00**Adjusting Journal Entry JE # 25**

To reverse Due To/From related to transfer of radios from 200 fund to 150 fund.

150-10-25000-10 Due To Other Funds
200-80-48020-10 Transfer In (150 Fund)
150-80-48000-10 Contributions
200-10-15000-10 Due From other funds

Total

I100

40,287.00

40,287.00

40,287.00

40,287.00

80,574.0080,574.00**Adjusting Journal Entry JE # 40**

To correct asset balance and depreciation expense.

800-10-18550-10 Accum Deprec - Machinery & Equipment
800-10-31000-10 Fund Balance - Capital Assets
800-10-18500-10 Machinery and equipment
800-70-70700-10 Depreciation expense

Total

I101

1,080.00

6,480.00

6,480.00

1,080.00

7,560.007,560.00**Adjusting Journal Entry JE # 42**

Client entry to record the claims payable at YE.

900-10-31000-10 Fund Balance - Long Term Debt
900-10-28000-10 Claims Payable

Total

155,000.00

155,000.00

155,000.00155,000.00**Total Adjusting Journal Entry**2,447,288.002,447,288.00**GASB Journal Entry****GASB Journal Entry JE # 1**

To record beginning of year capital assets.

000-00-18100-00 Capital assets not being depreciated
000-00-18200-00 Capital assets being depreciated
000-00-18900-00 Accumulated depreciation
000-00-31000-00 Net Assets

Total

1,241,806.00

24,059,770.00

11,254,025.00

14,047,551.00

25,301,576.0025,301,576.00**GASB Journal Entry JE # 2**

To record depreciation expense.

000-10-70000-00 Depreciation expense/Capital-Admin
000-20-70000-00 Depreciation expense/Capital-Technical
000-30-70000-00 Depreciation expense/Capital-Communication
000-40-70000-00 Depreciation expense/Capital-Emergency
000-00-18900-00 Accumulated depreciation
000-50-70000-00 Depreciation expense/Capital-Community

Total

90,172.00

14,831.00

6,000.00

1,234,479.00

1,345,482.00

1,345,482.001,345,482.00

GASB Journal Entry JE # 3

To record additions and deletions to capital assets.

000-00-18200-00	Capital assets being depreciated	885,879.00	
000-10-70000-00	Depreciation expense/Capital-Admin		885,879.00
000-00-18200-00	Capital assets being depreciated		
000-00-18900-00	Accumulated deprecation		
000-40-70000-00	Depreciation expense/Capital-Emergency		
Total		885,879.00	885,879.00

GASB Journal Entry JE # 4

To record the change in compensated absences.

000-40-50000-00	Expense-Emergency	39,319.00	
000-00-27500-00	Comp Absences-LT		39,319.00
Total		39,319.00	39,319.00

GASB Journal Entry JE # 5

To record beg. of year debt.

000-00-31000-00	Net Assets	9,246,783.00	
000--00-26400-00	Capital Lease ST		55,727.00
000-00-26500-00	Comp Absences-ST		746,128.00
000-00-27200-00	Deferred Bond Premium		225,674.00
000-00-27300-00	Loan Payable LT		6,265,000.00
000-00-27400-00	Capital Lease LT		556,970.00
000-00-27500-00	Comp Absences-LT		1,397,284.00
000-00-26300-00	Loan Payable ST		
Total		9,246,783.00	9,246,783.00

GASB Journal Entry JE # 6

To record payments in debt.

000-00-27200-00	Deferred Bond Premium	30,191.00	
000-00-27300-00	Loan Payable LT	445,000.00	
000-00-27400-00	Capital Lease LT	91,286.00	
000-40-50000-00	Expense-Emergency		30,191.00
000-40-60000-00	Expense Emergency Debt Service		91,286.00
500-60-70500-10	Debt Service Expenditure - Principal		445,000.00
Total		566,477.00	566,477.00

GASB Journal Entry JE # 7

To record beginning deferred revenues.

000-00-26000-00	Deferred Revenue	312,530.00	
000-00-31000-00	Net Assets		312,530.00
000-10-41000-10	Property tax revenue		
Total		312,530.00	312,530.00

GASB Journal Entry JE # 8

To record the investment in joint venture.

000-00-17500-00	Investment in joint venture	165,842.00	
000-00-31000-00	Net Assets		100,984.00
000-10-70000-00	Depreciation expense/Capital-Admin		64,858.00
Total		165,842.00	165,842.00

GASB Journal Entry JE # 9

To record the change in deferred revenues.

000-00-26000-00	Deferred Revenue	8,785.00	
000-10-41000-10	Property tax revenue		8,785.00
Total		8,785.00	8,785.00

GASB Journal Entry JE # 10

To record new capital lease debt

200-80-48500-10	Proceeds from Capital Leases	716,047.00	
000-00-27400-00	Capital Lease LT		716,047.00
Total		716,047.00	716,047.00

GASB Journal Entry JE # 11

Move LT debt to ST debt.

000-00-27300-00	Loan Payable LT	465,000.00	
000-00-27400-00	Capital Lease LT	37,431.00	
000-00-27500-00	Comp Absences-LT	174,421.00	
000--00-26400-00	Capital Lease ST		37,431.00
000-00-26300-00	Loan Payable ST		465,000.00
000-00-26500-00	Comp Absences-ST		174,421.00
Total		676,852.00	676,852.00

GASB Journal Entry JE # 26

ASRS To post beginning Net Pension Liability (NPL) and related deferrals.

000-00-19000-00	Deferred outflow of employer contributions	95,455.00	
000-00-19500-00	Deferred outflow of resources related to pensions	122,785.00	
000-00-31000-00	Net Assets	1,271,676.00	
000-00-29000-00	Net pension liability		1,342,452.00
000-00-29500-00	Deferred inflow of resources related to pensions		147,464.00
Total		1,489,916.00	1,489,916.00

GASB Journal Entry JE # 27

ASRS To post the change in NPL, the related deferrals and expenses in the CY.

000-00-19500-00	Deferred outflow of resources related to pensions	548,671.00	
000-10-50000-00	Expense-Adm	276,956.00	
000-00-19000-00	Deferred outflow of employer contributions		95,455.00
000-00-29000-00	Net pension liability		636,827.00
000-00-29500-00	Deferred inflow of resources related to pensions		93,345.00
Total		825,627.00	825,627.00

GASB Journal Entry JE # 28

ASRS Reclassify Employer pension contributions in CY.

000-00-19000-00	Deferred outflow of employer contributions	102,320.00	
000-10-50000-00	Expense-Adm		102,320.00
Total		102,320.00	102,320.00

GASB Journal Entry JE # 29

ASRS - To post the change in NPL, the related deferrals and pension expense in the Current Year.

150-0000-1100	Deferred outflow of employer contributions (Ending)	47,845.00	
150-10-31000-10	Fund Balance - Transport Fund		47,845.00
Total		47,845.00	47,845.00

GASB Journal Entry JE # 30

ASRS - To post the change in NPL, the related deferrals and pension expense in the Current Year.

150-0000-1000	Deferred Outflow of resources related to pensions	275,012.00	
150-1000-5000	Pension Expense	138,820.00	
150-0000-1100	Deferred outflow of employer contributions (Ending)		47,845.00
150-0000-2000	Deferred Inflow of resources related to pensions		46,787.00
150-0000-2100	Net Pension Liability		319,200.00
Total		413,832.00	413,832.00

GASB Journal Entry JE # 31

ASRS - Reclassify Employer pension contributions

150-0000-1100	Deferred outflow of employer contributions (Ending)	100,675.00	
150-1000-5000	Pension Expense		100,675.00
Total		100,675.00	100,675.00

GASB Journal Entry JE # 32

PSPRS To post beginning Net Pension Liability (NPL) and related deferrals.

000-00-19000-00	Deferred outflow of employer contributions	1,447,569.00	
000-00-19500-00	Deferred outflow of resources related to pensions	3,124,416.00	
000-00-31000-00	Net Assets	6,727,883.00	
000-00-29000-00	Net pension liability		9,854,656.00
000-00-29500-00	Deferred inflow of resources related to pensions		1,445,212.00
Total		11,299,868.00	11,299,868.00

GASB Journal Entry JE # 33

PSPRS To properly state change in NPL in the CY for PSPRS

000-00-19500-00	Deferred outflow of resources related to pensions	2,400,471.00	
000-00-53710-10	Pension expense	5,411,163.00	
000-00-19000-00	Deferred outflow of employer contributions		1,447,569.00
000-00-29000-00	Net pension liability		6,044,558.00
000-00-29500-00	Deferred inflow of resources related to pensions		319,507.00
Total		7,811,634.00	7,811,634.00

GASB Journal Entry JE # 34

PSPRS Reclassify Employer pension contributions in CY for PSPRS

000-00-19000-00	Deferred outflow of employer contributions	1,402,495.00	
000-00-53710-10	Pension expense		1,402,495.00
Total		1,402,495.00	1,402,495.00

GASB Journal Entry JE # 35

PSPRS To post the beginning NPL, the related deferrals and adjust beginning fund balance.

150-0000-1100	Deferred outflow of employer contributions (Ending)	20,715.00	
150-10-31000-10	Fund Balance - Transport Fund		20,715.00
Total		20,715.00	20,715.00

GASB Journal Entry JE # 36

PSPRS To post the change in NPL, the related deferrals and pension expense in the Current Year.

150-0000-1000	Deferred Outflow of resources related to pensions	34,084.00	
150-1000-5000	Pension Expense	76,993.00	
150-0000-1100	Deferred outflow of employer contributions (Ending)		20,715.00
150-0000-2000	Deferred Inflow of resources related to pensions		4,537.00
150-0000-2100	Net Pension Liability		85,825.00
Total		111,077.00	111,077.00

GASB Journal Entry JE # 37

PSPRS Reclassify Employer pension contributions in CY for PSPRS

150-0000-1100	Deferred outflow of employer contributions (Ending)	58,385.00	
150-1000-5000	Pension Expense		58,385.00
Total		58,385.00	58,385.00

GASB Journal Entry JE # 38

To record transfer of capital assets to the enterprise fund.

000-00-18900-00	Accumulated depreciation	50,512.00	
000-00-27400-00	Capital Lease LT	256,243.00	
000-00-48101-00	Transfer Out	72,293.00	
000-00-18200-00	Capital assets being depreciated		379,048.00
Total		379,048.00	379,048.00

GASB Journal Entry JE # 39

To record reclass of the Gov. Wide contribution of assets and lease to a transfer in.

150-80-48000-10	Contributions	72,293.00	
150-80-48020-10	Transfer In (200 Fund)		72,293.00
Total		72,293.00	72,293.00

GASB Journal Entry JE # 43

To record the claim payable at YE.

000-40-50000-00	Expense-Emergency	155,000.00	
000-00-28000-10	Claims Payable		155,000.00
Total		155,000.00	155,000.00

Total GASB Journal Entry

63,556,302.00	63,556,302.00
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Total All Journal Entries

66,003,590.00	66,003,590.00
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