BKD
CPAs & Advisors

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The Honorable County Executive
Members of the County Legislature
Jackson County, Missouri

As part of our audits of the financial statements and compliance of Jackson County, Missouri (the County) as of and for the year ended December 31, 2020, we wish to communicate the following to you.

Audit Scope and Results

Auditor's Responsibility Under Auditing Standards Generally Accepted in the United States of America and the Standards Applicable to Financial Audits Contained in *Government Auditing Standards* Issued by the Comptroller General of the United States and U.S. Office of Management and Budget (OMB) Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)

An audit performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and U.S. Office of Management and Budget (OMB) Uniform Guidance is designed to obtain reasonable, rather than absolute, assurance about the financial statements and about whether noncompliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on a major federal program occurred. In performing auditing procedures, we establish scopes of audit tests in relation to the opinion unit being audited. Our engagement does not include a detailed audit of every transaction. Our engagement letter more specifically describes our responsibilities.

These standards require communication of significant matters related to the financial statement audit that are relevant to the responsibilities of those charged with governance 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. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.

An audit of the financial statements does not relieve management or those charged with governance of their responsibilities. Our engagement letter more specifically describes your responsibilities.

Qualitative Aspects of Significant Accounting Policies and Practices

<u>Significant Accounting Policies</u>

The County's significant accounting policies are described in *Note 1* of the audited financial statements.

Alternative Accounting Treatments

We had discussions with management regarding alternative accounting treatments within accounting principles generally accepted in the United States of America for policies and practices for material items, including recognition, measurement and disclosure considerations related to the accounting for specific transactions as well as general accounting policies, as follows:

- No matters are reportable

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. 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 uncollectible receivables
- Self-insured liabilities
- Net pension liability
- Postemployment benefits other than pensions

Financial Statement Disclosures

The following areas involve particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating those disclosures:

- Revenue recognition
- Investments
- Capital assets
- Long-term liabilities
- Employee benefit plans

Audit Adjustments

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments which, in its judgment, are required to prevent the financial statements from being materially misstated. A misstatement is a difference between the amount, classification, presentation or disclosure of a reported financial statement item and that which is required for the item to be presented fairly in accordance with the applicable financial reporting framework. Some adjustments proposed were not recorded because their aggregate effect is not currently material; however, they involve areas in which adjustments in the future could be material, individually or in the aggregate.

Areas in which adjustments were proposed include:

Proposed Audit Adjustments Recorded

- No matters are reportable

Proposed Audit Adjustments Not Recorded

- Attached is a summary of uncorrected misstatements we aggregated during the current engagement and pertaining to the latest period presented that were determined by management to be immaterial, both individually and in the aggregate, but more than trivial to the financial statements as a whole

Auditor's Judgments About the Quality of the Entity's Accounting Principles

During the course of the audits, we made the following observations regarding the County's application of accounting principles:

- Workers' compensation actuarial liability – The County utilizes an outside organization to manage its workers' compensation claims. The outside organization provides a calculation of losses as of a point in time, which the County uses to record the claims reserve. However, the calculation does not evaluate claims incurred but not reported (IBNR).
- The adoption of GASB 83, *Certain Asset Retirement Obligations*
- The adoption of GASB 84, *Fiduciary Activities*

Other Information in Documents Containing Audited Financial Statements

The audited financial statements are included in the County's annual report to bondholders. As part of our procedures, we read the entire report to determine if financial information discussed in sections outside the financial statements materially contradicts the audited financial statements. If we identify any such matters, we bring them to management's attention and review subsequent revisions.

Disagreements with Management

The following matters involved disagreements which if not satisfactorily resolved would have caused a modified auditor's opinion on the financial statements:

- No matters are reportable

Consultation with Other Accountants

During our audits we became aware that management had consulted with other accountants about the following auditing or accounting matters:

- Pension plan
- Development disability services

Significant Issues Discussed with Management

<u>Prior to Retention</u>

During our discussion with management prior to our engagement, the following issues regarding application of accounting principles or auditing standards were discussed:

- *Coronavirus Aid, Relief, and Economic Security Act* concerns and considerations

<u>During the Audit Process</u>

During the audit process, the following issues were discussed or were the subject of correspondence with management:

- Adoption of GASB 83
- Adoption of GASB 84
- Changes to the control environment due to the impacts of COVID-19
- *American Recovery Plan Act of 2021* concerns and considerations

Difficulties Encountered in Performing the Audit

Our audit requires cooperative effort between management and the audit team. During our audits, we found significant difficulties in working effectively on the following matters:

- No matters are reportable

Other Material Communications

Listed below are other material communications between management and us related to the audits:

- Management representation letter (attached)
- Engagement letter

Other Matters

We observed the following matters and offer these comments and suggestions with respect to matters which came to our attention during the course of the audit of the financial statements. Our audit procedures are designed primarily to enable us to form an opinion on the financial statements and, therefore, may not bring to light all weaknesses in policies and procedures that may exist. However, these matters are offered as constructive suggestions for the consideration of management as part of the ongoing process of modifying and improving financial and administrative practices and procedures. We can discuss these matters further at your convenience and may provide implementation assistance for changes or improvements.

New Accounting Pronouncements

- Statement 87 and Implementation Guide 2019-3—fiscal years beginning after June 15, 2021, and all reporting periods thereafter
- Statement 88—reporting periods beginning after June 15, 2019
- Statement 89—reporting periods beginning after December 15, 2020
- Statement 91—reporting periods beginning after December 15, 2021
- Statement 92, paragraphs 6 and 7—fiscal years beginning after June 15, 2021
- Statement 92, paragraphs 8, 9 and 12—reporting periods beginning after June 15, 2021
- Statement 92, paragraph 10—government acquisitions occurring in reporting periods beginning after June 15, 2021
- Statement 93, paragraphs 13 and 14—fiscal years beginning after June 15, 2021, and all reporting periods thereafter
- Implementation Guide 2019-1—reporting periods beginning after June 15, 2020

GASB Statement No. 87, *Leases* (GASB 87): GASB 87 provides a new framework for accounting for leases under the principle that leases are financings. No longer will leases be classified between capital and operating. Lessees will recognize an intangible asset and a corresponding liability. The liability will be based on the payments expected to be paid over the lease term. Lessors will recognize a lease receivable and related deferred inflow of resources. Lessors will not derecognize the underlying asset. An exception to the general model is provided for short-term leases that cannot last more than 12 months. Contracts that contain lease and nonlease components will need to be separated so each component is accounted for accordingly.

GASB 87 is effective for the County's December 31, 2022 financial statements, with earlier adoption encouraged. Governments will be allowed to transition using the facts and circumstances in place at the time of adoption, rather than retroactive to the time each lease was begun.

Sound Strategies to Manage ARPA Funding

With the enactment of the *American Rescue Plan Act of 2021* (ARPA), the federal government has once again earmarked extensive relief funds for state, local and tribal governments to aid with the COVID-19 recovery efforts. ARPA gives governmental entities greater flexibility to address current acute needs, *i.e.*, setting up programs for vulnerable residents and small businesses, enhancing testing and vaccination efforts, and recovering lost revenue. Beyond these areas, it also allows governments to strategically consider their long-term needs.

Taken from our experience assisting state, local and tribal governments with previous COVID-19 relief funding, the following are strategies to help you effectively implement ARPA funding while also addressing compliance requirements.

Assess Your Current & Future Needs

Prior to any money being expended, a key first step is to conduct an in-depth analysis to understand the needs of your community, as well as the various community program initiatives that are receiving funding, how much they have already received in past relief bills, and how much new funding your jurisdiction is going to receive. ARPA's new funding programs extend through December 31, 2024, which means you can allocate funds to address near-term needs now and retool investments for future projects, such as infrastructure, housing or sewer expansion. As a best practice, we believe it's also beneficial to engage community and business leaders in this process to identify potential overlap or duplication of programs, as well as gain support for the strategy within the community. The insight gained from this analysis will then inform how you should address critical COVID-19 relief needs, as well as enable you to view remaining funding through a broadened strategy for medium- to long-term needs.

Monitor with Strong Compliance Management & Reporting Programs

Much of the funding received through the CARES Act was determined to be subject to the *Single Audit Act* (USC 31 Sections 7501 to 7507) and the related provisions of the Uniform Guidance (2 CFR 200). We anticipate ARPA funding may follow suit. Therefore, it's important to have appropriate program and compliance management functions to oversee program implementation, guard against duplication of benefits and monitor program activities. Recipients should implement policies and procedures outlining management of fund disbursements to eligible parties. A strong compliance program can assist you in the upstream reporting that's likely to be required by the U.S. Department of the Treasury on the use of the funding, as well as safeguard against the need to return misspent funds.

* * * * * *

This communication is intended solely for the information and use of management, the County Executive, members of the County Legislature and others within the County and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

Kansas City, Missouri
June 30, 2021

Representation of:
Jackson County, Missouri
415 East 12th Street, Room 105
Kansas City, Missouri 64106

Provided to:
BKD, LLP
Certified Public Accountants
1201 Walnut Street, Suite 1700
Kansas City, Missouri 64106-2246

The undersigned ("We") are providing this letter in connection with BKD's audits of our financial statements as of and for the year ended December 31, 2020.

Our representations are current and effective as of the date of BKD's report: June 30, 2021.

Our engagement with BKD is based on our contract for services dated: April 20, 2021.

Our Responsibility and Consideration of Material Matters

We confirm that we are responsible for the fair presentation of the financial statements subject to BKD's report in conformity with accounting principles generally accepted in the United States of America.

We are also responsible for adopting sound accounting policies; establishing and maintaining effective internal control over financial reporting, operations and compliance; and preventing and detecting fraud.

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.

Confirmation of Matters Specific to the Subject Matter of BKD's Report

We confirm, to the best of our knowledge and belief, the following:

1. We have fulfilled our responsibilities, as set out in the terms of our contract, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.

2. We acknowledge our responsibility for the design, implementation, and maintenance of:

    a. Internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

    b. Internal control to prevent and detect fraud.

3. 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 entity from whom you determined it necessary to obtain audit evidence.

d. All minutes of meetings of the governing body held through the date of this letter or summaries of actions of recent meetings for which minutes have not yet been prepared. All unsigned copies of minutes provided to you are copies of our original minutes approved by the governing body, if applicable, and maintained as part of our records.

e. All significant contracts and grants.

4. All transactions have been recorded in the accounting records and are reflected in the financial statements.

5. We have informed you of all current risks of a material amount that are not adequately prevented or detected by our procedures with respect to:

   a. Misappropriation of assets.

   b. Misrepresented or misstated assets, liabilities or net position.

6. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

7. We have no knowledge of any known or suspected fraudulent financial reporting or misappropriation of assets involving:

   a. Management or employees who have significant roles in internal control, or

   b. Others, where activities of others could have a material effect on the financial statements.

8. We have no knowledge of any allegations of fraud or suspected fraud affecting the County received in communications from employees, customers, regulators, suppliers or others.

9. We have assessed the risk that the financial statements may be materially misstated as a result of fraud and disclosed to you any such risk identified.

10. We have disclosed to you the identity of the County's related parties and all the related party relationships and transactions of which we are aware. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.

    We understand that the term <u>related party</u> refers to an affiliate, management and members of their immediate families, component units, and any other party with which the County may deal if the County can significantly influence, or be influenced by, the management or operating policies of the other. The term <u>affiliate</u> refers to a party that directly or indirectly controls, or is controlled by, or is under common control with, the County.

11. Except as reflected in the financial statements, there are no:

    a. Plans or intentions that may materially affect carrying values or classifications of assets and liabilities.

    b. Material transactions omitted or improperly recorded in the financial records.

    c. Material gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.

    d. Events occurring subsequent to the balance sheet date through the date of this letter requiring adjustment or disclosure in the financial statements.

    e. Agreements to purchase assets previously sold.

    f. Restrictions on cash balances or compensating balance agreements.

    g. Guarantees, whether written or oral, under which the County is contingently liable.

12. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.

13. We have no reason to believe the entity owes any penalties or payments under the Employer Shared Responsibility Provisions of the *Patient Protection and Affordable Care Act* nor have we received any correspondence from the IRS or other agencies indicating such payments may be due.

14. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.

15. Adequate provisions and allowances have been accrued for any material losses from:

    a. Uncollectible receivables.

    b. Reducing obsolete or excess inventories to estimated net realizable value.

    c. Sales commitments, including those unable to be fulfilled.

    d. Purchase commitments in excess of normal requirements or above prevailing market prices.

16. Except as disclosed in the financial statements, the County has:

    a. Satisfactory title to all recorded assets, and they are not subject to any liens, pledges, or other encumbrances.

    b. Complied with all aspects of contractual and grant agreements, for which noncompliance would materially affect the financial statements.

17. The financial statements disclose all significant estimates and material concentrations known to us. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply or markets for which events could occur that would significantly disrupt normal finances within the next year. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

18. The fair values of financial and nonfinancial assets and liabilities, if any, recognized in the financial statements or disclosed in the notes thereto are reasonable estimates based on the methods and assumptions used. The methods and significant assumptions used result in measurements of fair value appropriate for financial statement recognition and disclosure purposes and have been applied consistently from period to period, taking into account any changes in circumstances. The significant assumptions appropriately reflect market participant assumptions.

19. We have not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations.

20. We have notified you of any instances of noncompliance with applicable disclosure requirements of the SEC Rule 15c2-12 and applicable state laws.

21. With regard to deposit and investment activities:

    a. All deposit, repurchase and reverse repurchase agreements, and investment transactions have been made in accordance with legal and contractual requirements.

    b. Disclosures of deposit and investment balances and risks in the financial statements are consistent with our understanding of the applicable laws regarding enforceability of any pledges of collateral.

    c. We understand that your audit does not represent an opinion regarding the enforceability of any collateral pledges.

22. As a County subject to *Government Auditing Standards*:

    a. We acknowledge that we are responsible for compliance with applicable laws, regulations, and provisions of contracts and grant agreements.

    b. We have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that have a direct and material effect on the determination of amounts in our financial statements or other financial data significant to the audit objectives.

    c. We have identified and disclosed to you any violations or possible violations of laws, regulations, and provisions of contracts and grant agreements whose effects should be considered for recognition and/or disclosure in the financial statements or for your reporting on noncompliance.

    d. We have taken or will take timely and appropriate steps to remedy any fraud, abuse, illegal acts or violations of provisions of contracts or grant agreements that you or other auditors report.

    e. We have a process to track the status of audit findings and recommendations.

f. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of your audit and the corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements or other studies.

g. We have provided our views on any findings, conclusions, and recommendations, as well as our planned corrective actions with respect thereto, to you for inclusion in the findings and recommendations referred to in your report on internal control over financial reporting and on compliance and other matters based on your audit of the financial statements performed in accordance with *Government Auditing Standards.*

23. All infrastructure assets that are recorded as assets in the financial statements are owned and or managed by the County. Because the County utilizes the modified approach in accounting for infrastructure assets, we believe the condition assessments and estimate of amounts needed to be expended to preserve and maintain these assets at the 55 percent overall condition level is complete and accurate, to the best of our knowledge.

24. With regard to federal awards programs, we have identified in the schedule of expenditures of federal awards all assistance provided (either directly or passed through other entities) by federal agencies in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, commodities, insurance, direct appropriations, or in any other form.

25. The supplementary information required by the Governmental Accounting Standards Board, consisting of management's discussion and analysis, budgetary comparisons, modified approach to infrastructure, pension and other postemployment benefit information has been prepared and is measured and presented in conformity with the applicable GASB pronouncements, and we acknowledge our responsibility for the information. The information contained therein is based on all facts, decisions, and conditions currently known to us and is measured using the same methods and assumptions as were used in the preparation of the financial statements. We believe the significant assumptions underlying the measurement and/or presentation of the information are reasonable and appropriate. There has been no change from the preceding period in the methods of measurement and presentation.

26. For disclosures related to GASB 77, *Tax Abatement Disclosures,* the County has provided to you a complete listing and description of the tax abatement programs in place, calculations of the gross dollar amounts by which tax revenues were reduced, and information regarding any other commitments made under tax abatement agreements.

27. The Office of the County Counselor has identified legal cases, including those involving outside counsel and we believe, to the best of our knowledge, that identification is accurate and complete.

28. The only other postemployment benefit the County has that is subject to GASB 75 is the implicit rate subsidy for retiree health insurance.

29. The census data provided to the actuary for determining the estimated liability for other postemployment benefits under GASB 75 was complete.

30. With regard to supplementary information:

    a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with the applicable criteria.

b. We believe the supplementary information is fairly presented, both in form and content, in accordance with the applicable criteria.

c. The methods of measurement and presentation of the supplementary information are unchanged from those used in the prior period.

d. We believe the significant assumptions or interpretations underlying the measurement and/or presentation of the supplementary information are reasonable and appropriate.

e. If the supplementary information is not presented with the audited financial statements, we acknowledge we will make the audited financial statements readily available to intended users of the supplementary information no later than the date such information and the related auditor's report are issued.

f. The County has reviewed the actuarial assumptions applied to the County's pension and other postemployment benefits (OPEB) plans in calculating the net pension and total OPEB liability, related expense and other components and have determined those assumptions are reasonable.

31. Due care has been exercised in the preparation of the introduction and statistical sections of the County's comprehensive annual financial report and we are not aware of any information contained in those sections of the comprehensive annual financial report that is inconsistent with information contained in the County's basic financial statements and notes thereto.

32. We acknowledge the current economic volatility presents difficult circumstances and challenges for our industry. Entities are potentially facing declines in the fair values of investments and other assets, declines in the volume of business, constraints on liquidity and difficulty obtaining financing. We understand the values of the assets and liabilities recorded in the financial statements could change rapidly, resulting in material future adjustments to asset values, allowances for accounts and notes receivable, net realizable value of inventory, etc., that could negatively impact the County's ability to meet debt covenants or maintain sufficient liquidity.

    We acknowledge that you have no responsibility for future changes caused by the current economic environment and the resulting impact on the County's financial statements. Further, management and governance are solely responsible for all aspects of managing the County, including questioning the quality and valuation of investments, inventory, and other assets; reviewing allowances for uncollectible amounts; and evaluating capital needs and liquidity plans.

33. We acknowledge that we have three 457 plans and in all three the County does not make contributions, the plans are self-directed and there is a third-party custodian for all of these Plans. Additionally, the County is not a trustee of the funds for these plans. Based on the fact patterns management has concluded that these plans are not fiduciary funds.

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Jackson County, Missouri

ATTACHMENT

This analysis and the attached "Schedule of Uncorrected Misstatements (Adjustments Passed)" reflect the effects on the financial statements if the uncorrected misstatements identified were corrected.

Governmental Activities (Government-Wide Statements)

QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Total Assets & Deferred Outflows	918,090,136	768,752	918,858,888	0.08%
Total Liabilities & Deferred Inflows	(545,628,245)		(545,628,245)	
Total Net Position	(372,461,891)	(768,752)	(373,230,643)	0.21%
General Revenues & Transfers	(197,442,965)		(197,442,965)	
Net Program Revenues/ Expenses	174,749,336	(418,162)	174,331,174	-0.24%
Change in Net Position	(22,693,629)	(418,162)	(23,111,791)	1.84%

Client: Jackson County, Missouri
Period Ending: December 31, 2020

Governmental Activities (Government-Wide Statements)

SCHEDULE OF UNCORRECTED MISSTATEMENTS (ADJUSTMENTS PASSED)

Description	Financial Statement Line Item	Factual (F), Judgmental (J) or Projected (P)	Assets DR (CR)	Liabilities DR (CR)	General Revenues & Transfers DR (CR)	Net Program Revenues/ Expenses DR (CR)	Net Position DR (CR)	Net Effect on Following Year: *Change in Net Position* DR (CR)	Net Effect on Following Year: *Net Position* DR (CR)
TURNAROUND OF PY: To write off the other obligations account		F	0	0	0	350,590	(350,590)	0	0
	Net Position						(350,590)		
	Expense					350,590			
Record capital assets related to Royal kitchen remodel and scoreboard upgrade		F	768,752	0	0	(768,752)	0	768,752	(768,752)
	Capital assets		768,752					768,752	(768,752)
	Expense					(768,752)			
Total passed adjustments			768,752	0	0	(418,162)	(350,590)	768,752	(768,752)

Impact on Change in Net Position	**(418,162)**
Impact on Net Position	**(768,752)**

Jackson County, Missouri

ATTACHMENT

This analysis and the attached "Schedule of Uncorrected Misstatements (Adjustments Passed)" reflect the effects on the financial statements if the uncorrected misstatements identified were corrected.

General Fund

QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Total Assets & Deferred Outflows	110,305,579		110,305,579	
Total Liabilities & Deferred Inflows	(20,560,795)		(20,560,795)	
Total Fund Balance	(89,744,784)		(89,744,784)	
Revenues	(119,456,390)		(119,456,390)	
Expenditures	114,577,423	350,590	114,928,013	0.31%
Change in Fund Balance	(13,728,071)	350,590	(13,377,481)	-2.55%

Client: Jackson County, Missouri
Period Ending: December 31, 2020

General Fund

SCHEDULE OF UNCORRECTED MISSTATEMENTS (ADJUSTMENTS PASSED)

Description	Financial Statement Line Item	Factual (F), Judgmental (J) or Projected (P)	Assets & Deferred Outflows DR (CR)	Liabilities & Deferred Inflows DR (CR)	Revenues DR (CR)	Expenditures DR (CR)	Fund Balance DR (CR)	Net Effect on Following Year: *Change in Fund Balance* DR (CR)	Net Effect on Following Year: *Fund Balance* DR (CR)
TURNAROUND OF PY: To write off the other obligations account		F	0	0	0	350,590	(350,590)	0	0
	Fund Balance						(350,590)		
	Expenditures					350,590			
Total passed adjustments			0	0	0	350,590	(350,590)	0	0

Impact on Change in Fund Balanc	**350,590**
Impact on Fund Balance	**0**