

COLUMBIA PUBLIC SCHOOL DISTRICT
COLUMBIA, MISSOURI

COMMUNICATIONS WITH THE BOARD
JUNE 30, 2017

Board of Education
Columbia Public School District
Columbia, Missouri

We have audited the financial statements of the governmental activities, the business activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Columbia Public School District (the "District") as of and for the year ended June 30, 2017, and have issued our report thereon dated December 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*

Board of Education

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Columbia Public School District

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Restriction on Use

This information is intended solely for the use of the Board of Education charged with ~~governance~~ management of Columbia Public School District and is not intended to be and should not be used by anyone other than those specified parties.

Marr and Company, P.C.

Columbia Public Schools

Year End: June 30, 2017

Adjusting journal entries

Date: 7/1/2016 To 6/30/2017

Prepared by	Reviewed by
PPD 10/5/2017	

F-1

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	6/30/2017	Accounts Payable	2111 MEDICAL				14,356.71		
1	6/30/2017	Claims	6375 MEDICAL			14,356.71			
PBC to adjust medical IBNR									
2	6/30/2017	Accounts Payable	2111 WORKCOMP				280,808.00		
2	6/30/2017	Claims	6375 WORKCOMP			280,808.00			
to record accrual for workers comp. outstanding claims									
3	6/30/2017	Prepaid Expenditures	1412 GENERAL				707,235.81		
3	6/30/2017	Prepaid Expenditures	1412 MEDICAL			67,104.00			
3	6/30/2017	Accounts Payable	2111 GENERAL			707,235.81			
3	6/30/2017	Professional Services	6312 MEDICAL				67,104.00		
to remove items included in prepaid and AP at YE, and to reclassify annual hospital fees									
4	6/30/2017	AR-Federal	1203 GENERAL	F-1-1			15,002.13		
4	6/30/2017	AR-Federal	1203 TEACHERS	F-1-1			51,599.10		
4	6/30/2017	Title I	5451 GENERAL	F-1-1		15,002.13			
4	6/30/2017	Title I	5451 TEACHERS	F-1-1		51,599.10			
Client posted entry - reclassified7									
							1,331.97		
		114.64							
							114.64		
		2,423.72							
							2,423.72		
		16,498.32							
							16,498.32		
		12,802.15							
							12,802.15		
		2,994.04							
							2,994.04		
		54,338.56							
							54,338.56		
		219.90							
							219.90		
		2,726.70							
							2,726.70		
		432.00							
							432.00		
		1,440.91							
							1,440.91		
6	6/30/2017	AR-County	1205 TEACHERS			467,932.87			
6	6/30/2017	Deferred Revenue	2211 TEACHERS				467,932.87		
to record fines & forf. receivable									
7	6/30/2017	Net OPEB Obligation	2745 ADULT				11,681.40		
7	6/30/2017	Net OPEB Obligation	2745 FOOD				37,902.59		
7	6/30/2017	OPEB Benefits	6280 ADULT			11,681.40			
7	6/30/2017	OPEB Benefits	6280 FOOD			37,902.59			
PBC to record YE OPEB									

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Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
RECLASS 6/30/2017		Transfers for other funds	5998 GENERAL	13-2		8,333,498.52			
RECLASS 6/30/2017		Transfers for other funds	5998 CAPITAL	13-2			3,001,244.00		
RECLASS 6/30/2017		Other Financing Sources	5999 CAPITAL	13-2		3,001,244.00			
RECLASS 6/30/2017		Other Financing Uses	6666 GENERAL	13-2			8,333,498.52		
		Reclassifying entry - based on DESE reporting for transfers among funds							
RECLASS 6/30/2017		Food Sales - Program	5151 FOOD	F-1-3			1,784,859.15		
RECLASS 6/30/2017		Food Sales - Non-Program	5165 FOOD	F-1-3		1,784,859.15			
		PBC to correct FY17 Ala Carte sales							
						15,327,034.93	15,327,034.93		
Net Income (Loss)			(38,520,265.82)						