



DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156
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Greg S. Griffin
STATE AUDITOR
(404) 656-2174

April 10, 2019

Superintendent and Members of the
DeKalb County Board of Education

Ladies and Gentlemen:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the DeKalb County Board of Education (School District) for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 1, 2018 (engagement letter date). Professional standards also 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 and Uniform Guidance

As stated in our engagement letter dated March 1, 2018, 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 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.

In planning and performing our audit, we considered the School District's internal control over financial reporting to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with the requirements that could have a direct and material effect on a major Federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the School District's compliance with the types of compliance requirements described in the United States Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major Federal programs for the purpose of expressing an opinion on DeKalb County Board of Education's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the School District's compliance with those requirements.

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

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

As part of our audit, we considered the internal control of the School District. Such considerations were solely for the purpose of determining our audit procedures and not to provide an 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 specifically to identify such matters.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on October 5, 2018.

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 the School District are described in Note 2 to the financial statements.

In fiscal year 2017, the School District adopted Governmental Accounting Standards Board (GASB) Statement No. 77, *Tax Abatement Disclosures*. This statement requires governments that enter into tax abatement agreements to disclose the following information; (1) brief descriptive information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients; (2) the gross dollar amount of taxes abated during the period; and (3) commitments made by a government, other than to abate taxes, as part of a tax abatement agreement. The adoption of this statement does not have a significant impact on the School District's financial statements.

In fiscal year 2017, the School District adopted Governmental Accounting Standards Board (GASB) Statement No. 80, *Blending Requirements for Certain Component Units – an amendment of GASB Statement No. 14*. This statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, *Determining Whether Certain Organization Are Component Units*. The adoption of this statement does not have a significant impact on the School District's financial statements.

In fiscal year 2017, the School District adopted Governmental Accounting Standards Board (GASB) Statement No. 82, *Pension Issues – an amendment of GASB Statements No. 67, No. 68 and No. 73*. This statement addresses certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68*, and Amendments to Certain Provisions of GASB Statements No. 67 and No. 68. Specifically, this statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting

purposes and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The adoption of this statement does not have a significant impact on the School District's financial statements.

The application of existing policies was not changed during 2017. We noted no transactions entered into by the governmental unit 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 financial statement disclosures are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

The completion of our audit was delayed because of the lack of availability of client personnel, untimeliness of requested information, lack of ownership of job responsibilities and insufficient or non-existing supporting documentation. In addition, insufficient knowledge of the financial statement preparation process and the lack of review of the consultants financial statements prior to submission by entity senior staff also contributed to delays. These issues, as well as others, such as the turnover of significant client personnel, contributed to the delay. All of the above issues significantly added to the time 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 clearly trivial, and communicate them to the appropriate level of management. The attached schedule of immaterial uncorrected misstatements summarizes uncorrected misstatements of each opinion unit's financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements as a whole. We did propose numerous audit adjustments that, in our judgment, could have a significant effect, either individually or in the aggregate, in the School District's financial reporting process. We also proposed certain reclassification entries that, in our judgment, enhance the presentation of the School District's financial statements. The attached schedule of significant adjustments includes a list of the adjustments that were proposed and made 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 auditor's 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 management representation letter dated April 10, 2019.

MANAGEMENT CONSULTATION 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 School District's financial statements or a determination of the type of auditor's 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. The School District hired other accountants to assist in the preparation of the financial statements. There is no difference in opinion between us and the 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 the onset of the audit process. However, these discussions occurred in the normal course of our professional relationship.

We identified certain deficiencies in internal control over financial reporting that we consider to be a material weakness and a significant deficiency that were reported in the Schedule of Findings and Questioned Costs in the Report on Audit of Financial Statements. We also identified certain deficiencies in internal control over Federal awards that we consider to be significant deficiencies that were reported in the Schedule of Findings and Questioned Costs in the Report on Audit of Financial Statements. In addition, we noted certain other matters involving the internal control and operations of the School District that were presented in the management letter dated April 10, 2019.

OTHER MATTERS

With respect to the supplementary information accompanying the financial statements, 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. The attached schedule of immaterial uncorrected misstatements summarizes uncorrected misstatements to the supplementary information as it relates to the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the supplementary information as it relates to the financial statements as a whole. Any adjustments to the supplementary information that were proposed and made to reconcile to the financial statements are included in the attached schedule of significant adjustments.

This information is intended solely for the use of the members of the DeKalb County Board of Education and management of the School District and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the courtesy and cooperation extended to each member of our audit staff by the personnel of DeKalb County Board of Education throughout the engagement. If you have any questions, please call Sara Rohrbach at (404) 732-9198.

Respectfully,



Greg S. Griffin
State Auditor

**DEKALB COUNTY BOARD OF EDUCATION
SUMMARY OF ADJUSTMENTS**

Professional standards require auditors to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The following summary includes significant or material misstatements detected as part of audit procedures and corrected by management.

DESCRIPTION OF ADJUSTMENTS	ASSETS	LIABILITIES	BEGINNING BALANCE/ FUND BALANCE/NET POSITION RECLASSIFICATION	REVENUES	EXPENDITURES/ EXPENSES
Governmental Activities					
RECLASSIFICATION: Property Taxes were understated and Sales Taxes were overstated for TAVT taxes.	0.00	0.00	0.00	19,342,120.00	0.00
RECLASSIFICATION: Property Taxes were understated and Sales Taxes were overstated for TAVT taxes.	0.00	0.00	0.00	(19,342,120.00)	0.00
Miscellaneous revenue and expenses were overstated due to entries made for Fund 702 activity that is used to capture and pay employer taxes	0.00	0.00	0.00	(21,437,750.99)	21,437,750.99
RECLASSIFICATION: Instructional state health insurance expenses were mapped incorrectly during the financial statement preparation to Pupil Services.	0.00	0.00	0.00	0.00	(70,491,482.00)
RECLASSIFICATION: Instructional state health insurance expenses were mapped incorrectly during the financial statement preparation to Pupil Services.	0.00	0.00	0.00	0.00	70,491,482.00
Cash was overstated and expenses and charges for services revenues were understated due to the books not being adjusted for current year activity.	21,784.00	0.00	0.00	14,028,324.00	(14,050,108.00)
Charges for services and expense were overstated for interfund activity related to the After School Program.	0.00	0.00	0.00	(7,429,047.67)	7,429,047.67
Miscellaneous revenues and expenses were overstated for interfund activity related to transportation and inventory warehouse.	0.00	0.00	0.00	(5,735,173.00)	5,735,173.00
Expenses were understated and capital assets were overstated due the capital asset balance not booked based on capital asset listing.	12,919,897.00	0.00	0.00	0.00	(12,919,897.00)
RECLASSIFICATION: Cash was understated and Investments were overstated for cash accounts incorrectly classified as investments during the financial statement process.	(34,552,492.00)	0.00	0.00	0.00	0.00
RECLASSIFICATION: Cash was understated and Investments were overstated for cash accounts incorrectly classified as investments during the financial statement process.	34,552,492.00	0.00	0.00	0.00	0.00

DESCRIPTION OF ADJUSTMENTS	ASSETS	LIABILITIES	BEGINNING	REVENUES	EXPENDITURES/ EXPENSES
			BALANCE/ FUND BALANCE/NET POSITION RECLASSIFICATION		
RECLASSIFICATION: Accounts payable was overstated and contracts payable was understated for payables related to construction projects.	0.00	4,642,115.00	0.00	0.00	0.00
RECLASSIFICATION: Accounts payable was overstated and contracts payable was understated for payables related to construction projects.	0.00	(4,642,115.00)	0.00	0.00	0.00
RECLASSIFICATION: Federal receivables were understated and state receivables were overstated for federal receivables recorded within the same account as state receivables.	(9,346,120.00)	0.00	0.00	0.00	0.00
RECLASSIFICATION: Federal receivables were understated and state receivables were overstated for federal receivables recorded within the same account as state receivables.	9,346,120.00	0.00	0.00	0.00	0.00
RECLASSIFICATION: Miscellaneous revenues were overstated and charges for services were understated for meal sales, athletic sales and after school program receipts.	0.00	0.00	0.00	(12,491,803.00)	0.00
RECLASSIFICATION: Miscellaneous revenues were overstated and charges for services were understated for meal sales, athletic sales and after school program receipts.	0.00	0.00	0.00	12,491,803.00	0.00
RECLASSIFICATION: Accounts payable was overstated and salaries and benefits payable was understated for benefits from the last June payroll not yet paid as of year-end.	0.00	19,953,668.00	0.00	0.00	0.00
RECLASSIFICATION: Accounts payable was overstated and salaries and benefits payable was understated for benefits from the last June payroll not yet paid as of year-end.	0.00	(19,953,668.00)	0.00	0.00	0.00
General Fund					
RECLASSIFICATION: Property Taxes were understated and Sales Taxes were overstated for TAVT taxes.	0.00	0.00	0.00	19,342,120.00	0.00
RECLASSIFICATION: Property Taxes were understated and Sales Taxes were overstated for TAVT taxes.	0.00	0.00	0.00	(19,342,120.00)	0.00
Miscellaneous revenue and expenses were overstated due to entries made for Fund 702 activity that is used to capture and pay employer taxes.	0.00	0.00	0.00	(21,437,750.99)	21,437,750.99
RECLASSIFICATION: Instructional state health insurance expenses were mapped incorrectly during the financial statement preparation to Pupil Services.	0.00	0.00	0.00	0.00	(70,491,482.00)
RECLASSIFICATION: Instructional state health insurance expenses were mapped incorrectly during the financial statement preparation to Pupil Services.	0.00	0.00	0.00	0.00	70,491,482.00

DESCRIPTION OF ADJUSTMENTS	ASSETS	LIABILITIES	BEGINNING	REVENUES	EXPENDITURES/ EXPENSES
			BALANCE/ FUND BALANCE/NET POSITION RECLASSIFICATION		
Cash was overstated and instructional expenses and charges for services revenues were understated due to the books not being adjusted for current year activity.	21,784.00	0.00	0.00	14,028,324.00	(14,050,108.00)
Charges for services and expense were overstated for interfund activity related to the After School Program.	0.00	0.00	0.00	(7,429,047.67)	7,429,047.67
Miscellaneous revenues and expenses were overstated for interfund activity related to transportation and inventory warehouse.	0.00	0.00	0.00	(5,735,173.00)	5,735,173.00
RECLASSIFICATION: Federal receivables were understated and state receivables were overstated for federal receivables recorded within the same account as state revenue.	(9,346,120.00)	0.00	0.00	0.00	0.00
RECLASSIFICATION: Federal receivables were understated and state receivables were overstated for federal receivables recorded within the same account as state revenue.	9,346,120.00	0.00	0.00	0.00	0.00
RECLASSIFICATION: Miscellaneous revenues were overstated and charges for services were understated for meal sales, athletic sales and after school program receipts.	0.00	0.00	0.00	(12,491,803.00)	0.00
RECLASSIFICATION: Miscellaneous revenues were overstated and charges for services were understated for meal sales, athletic sales and after school program receipts.	0.00	0.00	0.00	12,491,803.00	0.00
RECLASSIFICATION: Accounts payable was overstated and salaries and benefits payable was understated for benefits from the last June payroll not yet paid as of year-end.	0.00	19,953,668.00	0.00	0.00	0.00
RECLASSIFICATION: Accounts payable was overstated and salaries and benefits payable was understated for benefits from the last June payroll not yet paid as of year-end.	0.00	(19,953,668.00)	0.00	0.00	0.00
Capital Projects Fund					
RECLASSIFICATION: Business administration expenses were understated and Interest and Dues and Fees were overstated for bond issuance costs.	0.00	0.00	0.00	0.00	(456,589.00)
RECLASSIFICATION: Business administration expenses were understated and Interest and Dues and Fees were overstated for bond issuance costs.	0.00	0.00	0.00	0.00	456,589.00
Prepaid assets were overstated and principal expense for the early payment on the General Obligation bonds-Series 2012 was understated.	14,000,000.00	0.00	0.00	0.00	(14,000,000.00)
Construction expenses and Retainage Payable were overstated for expenses recognized in the prior year that should have been removed in the current year when tying in beginning fund balance.	0.00	(3,547,872.98)	0.00	0.00	3,547,872.98

DESCRIPTION OF ADJUSTMENTS	ASSETS	LIABILITIES	BEGINNING BALANCE/ FUND BALANCE/NET POSITION RECLASSIFICATION	REVENUES	EXPENDITURES/ EXPENSES
RECLASSIFICATION: Cash was understated and Investments were overstated for cash accounts incorrectly classified as Investments during the financial statement process.	(34,552,492.00)	0.00	0.00	0.00	0.00
RECLASSIFICATION: Cash was understated and Investments were overstated for cash accounts incorrectly classified as Investments during the financial statement process.	34,552,492.00	0.00	0.00	0.00	0.00
Capital Outlay expenses and accounts payable were understated due to the board reclassifying payables from accounts payable to contracts payable that were not actually recorded until the subsequent year.	0.00	1,781,508.00	0.00	0.00	(1,781,508.00)
Accounts payable was overstated and contracts payable was understated for payables related to construction projects.	0.00	4,642,115.00	0.00	0.00	0.00
Accounts payable was overstated and contracts payable was understated for payables related to construction projects.	0.00	(4,642,115.00)	0.00	0.00	0.00
Capital Outlay expenses and Contracts and Retainage payables were understated for construction project expenses related to the current year but were recorded in the subsequent year.	0.00	998,259.00	0.00	0.00	(998,259.00)
Debt Service Fund					
None Identified					
Agency Fund					
Cash and Funds Held for Others were overstated due to the books not being adjusted for current year activity.	196,559.29	(196,559.29)	0.00	0.00	0.00

**DEKALB COUNTY BOARD OF EDUCATION
SUMMARY OF ADJUSTMENTS - PRESENTATION & DISCLOSURE**

DESCRIPTION	MONETARY	ORIGINAL	ACTUAL	VARIANCE
Governmental Activities				
The future payments reported in Note 7 related to QSCB-Capital leases did not include the amount paid by the IRS subsidy. Payments should be reported for the total amount	Yes	2,780,304.13	18,125,855.99	15,345,551.86
The required contribution amount reported in the note for state health insurance plans was overstated due to the employee contribution amounts being included.	Yes	137,332,021.00	114,419,499.00	22,912,522.00
The FDIC and collateralization amounts were not updated from the prior year amounts included in the Categorization of Deposits note disclosure.	No	0.00	0.00	0.00
Unearned executed contract amounts reported in the note disclosure were understated in total by \$22,515,135	No	0.00	0.00	0.00
Total completion costs reported on the SPLOST Schedule were understated due to the lack of consideration of current year expenditures reported for projects that were noted as completed in the previous years schedule.	Yes	453,437,127.31	455,746,164.29	2,309,036.98
Current estimated costs reported on the SPLOST Schedule were overstated due to the totals for three projects being less than the sum of current year and prior year expenditures & the duplication of seven 2017 SPLOST projects.	Yes	1,772,449,323.50	1,724,772,164.73	47,677,158.77
Original estimated costs reported on the SPLOST Schedule were overstated due to keying errors when completing the schedule by entity personnel.	Yes	1,553,428,000.00	1,502,000,000.00	51,428,000.00
General Fund				
None Identified				
Capital Projects Fund				
None Identified				
Debt Service Fund				
None Identified				
Agency Fund				
None Identified				

**DEKALB COUNTY BOARD OF EDUCATION
SUMMARY OF IMMATERIAL UNCORRECTED MISSTATEMENTS**

Professional standards require auditors to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The following is a list of misstatements not corrected in the financial statements. Management of the School District has determined that the effects of these misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

AGGREGATE EFFECT ON FINANCIAL STATEMENTS

OPINION UNIT	NET POSITION			ACTIVITIES			CHANGE IN NET POSITION
	ASSETS	LIABILITIES	NET POSITION/FUND BALANCE	BEGINNING BALANCE	REVENUES	EXPENDITURES/EXPENSES	
Governmental Activities	\$8,567,249.00	\$0.00	\$8,567,249.00	\$4,740,835.00	\$0.00	(\$13,308,084.00)	(\$8,567,249.00)
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Agency Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

EFFECT ON FINANCIAL STATEMENTS

DESCRIPTION	NET POSITION		ACTIVITIES		MISSTATEMENT TYPE
	ASSETS	LIABILITIES	BEGINNING BALANCE/ FUND BALANCE RECLASSIFICATION	REVENUES	EXPENDITURES/ EXPENSES

Governmental Activities

Capital assets are overstated and current year expenditures are understated for buses and classroom modulars that were purchased in the fiscal year 2018. \$12,472,982.00 \$0.00 \$0.00 \$0.00 (\$12,472,982.00) Known

RECLASSIFICATION: Accounts payable is overstated and contracts payable is understated for payables related to construction projects. \$0.00 \$998,900.00 \$0.00 \$0.00 \$0.00 Known

RECLASSIFICATION: Accounts payable is overstated and contracts payable is understated for payables related to construction projects. \$0.00 (\$998,900.00) \$0.00 \$0.00 \$0.00 Known

Beginning net position and capital assets are overstated and current year expenses are understated for mobile classrooms that were improperly capitalized. \$2,656,858.83 \$0.00 (\$1,821,757.07) \$0.00 (\$835,101.76) Known

Beginning net position and capital assets are understated for the difference in the capital asset listing for accumulated depreciation and the amount reported on the financials related to previous years. (\$6,562,592.00) \$0.00 \$6,562,592.00 \$0.00 \$0.00 Known

General Fund

None Identified

Capital Projects Fund

RECLASSIFICATION: Accounts payable is overstated and contracts payable is understated for payables related to construction projects. \$0.00 \$998,900.00 \$0.00 \$0.00 \$0.00 Known

RECLASSIFICATION: Accounts payable is overstated and contracts payable is understated for payables related to construction projects. \$0.00 (\$998,900.00) \$0.00 \$0.00 \$0.00 Known

DESCRIPTION	NET POSITION		BEGINNING BALANCE/ FUND BALANCE RECLASSIFICATION	ACTIVITIES		MISSTATEMENT TYPE
	ASSETS	LIABILITIES		REVENUES	EXPENDITURES/ EXPENSES	
Debt Service Fund						
None Identified						
Agency Fund						
None Identified						

DEKALB COUNTY BOARD OF EDUCATION
 SUMMARY OF IMMATERIAL UNCORRECTED MISSTATEMENTS
 PRESENTATION & DISCLOSURE

DESCRIPTION	MONETARY	ORIGINAL	ACTUAL	VARIANCE
Governmental Activities				
Current year expenditures reported on the SPLOST Schedule are overstated due to the lack of consideration of financial statement adjustments related to the capital projects fund.	Yes	\$153,434,077.00	\$146,596,821.00	\$6,837,256.00
General Fund				
None Identified				
Capital Projects Fund				
None Identified				
Debt Service Fund				
None Identified				
Agency Fund				
None Identified				