The following communication was prepared as part of our audit, has consequential limitations, and is intended solely for the information and use of those charged with governance (e.g., Board of Trustees and Audit Committee) and, if appropriate, management of the Trust and is not intended and should not be used by anyone other than these specified parties.

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BDO is the brand name for the BDO network and for each of the BDO Member Firms.
October 31, 2019

Board of Trustees
Alaska Mental Health Trust Authority

Professional standards require us to communicate with you regarding matters related to the audit, that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. On June 26, 2019 we presented an overview of our plan for the audit of the financial statements of Alaska Mental Health Trust Authority (the Trust) as of and for the year ended June 30, 2019, including a summary of our overall objectives for the audit, and the nature, scope, and timing of the planned audit work.

This communication is intended to elaborate on the significant findings from our audit, including our views on the qualitative aspects of the Trust's accounting practices and policies, management's judgments and estimates, financial statement disclosures, and other required matters.

We are pleased to be of service to the Trust and look forward to meeting with you to discuss our audit findings, as well as other matters that may be of interest to you, and to answer any questions you might have.

Respectfully,

BDO USA, LLP
Discussion Outline

Status of Our Audit ............................................................................................................... 3
Results of Our Audit .............................................................................................................. 4
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Significant Accounting and Reporting Matters................................................................................ 9
Exhibit A ........................................................................................................................... 10
Status of Our Audit

We have completed our audit of the financial statements as of and for the year ended June 30, 2019. Our audit was conducted in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States. This audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

- The objective of our audit was to obtain reasonable - not absolute - assurance about whether the financial statements are free from material misstatements whether due to error or fraud.
- The scope of the work performed was substantially the same as that described to you in our earlier Audit Planning communications.
- We have issued an unmodified opinion on the financial statements and released our report on October 31, 2019.
- Our responsibility for other information in documents containing the Trust’s audited financial statements (e.g. management’s discussion and analysis, schedules of pension and OPEB amounts) does not extend beyond the financial information identified in the audit report, and we are not required to perform procedures to corroborate such other information. However, in accordance with professional standards, we have read the information included by the Trust and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements. Our responsibility also includes calling to management’s attention any information that we believe is a material misstatement of fact. We have not identified any material inconsistencies or concluded there are any material misstatements of facts in the other information that management has chosen not to correct.
- All records and information requested by BDO were freely available for our inspection.
- Management’s cooperation was excellent. We received full access to all information that we requested while performing our audit, and we acknowledge the full cooperation extended to us by all levels of Trust personnel throughout the course of our work.
Results of Our Audit

ACCOUNTING PRACTICES, POLICIES, AND SIGNIFICANT UNUSUAL TRANSACTIONS

The following summarizes the more significant required communications related to our audit concerning the Trust’s accounting practices, policies, estimates and significant unusual transactions:

The Trust’s significant accounting practices and policies are those included in Note 1 to the financial statements. These accounting practices and policies are appropriate, comply with generally accepted accounting principles and industry practice, were consistently applied, and are adequately described within Note 1 to the financial statements.

- A summary of recently issued accounting pronouncements is included in Note 16 to the Trust’s financial statements.
- There were no changes in significant accounting policies and practices during 2019.

Significant estimates are those that require management’s most difficult, subjective, or complex judgments, often as a result of the need to make estimates about the effects of matters that are inherently uncertain. The Trust’s significant accounting estimates, including a description of management’s processes and significant assumptions used in development of the estimates, are disclosed in Note 1 of the financial statements. There were no significant estimates identified as applicable to 2019.

Other accounting estimates include:

**Net Pension/OPEB Liabilities** - The net pension/OPEB liabilities and related deferred inflows and outflows of resources are estimated based on actuarial and other actual contribution data provided to the Trust by the PERS Plan Administrator.

- Management did not make any significant changes to the processes or significant assumptions used to develop the significant accounting estimates in 2018.

We did not identify any significant or unusual transactions, or any transactions for which there was a lack of authoritative guidance.

CORRECTED AND UNCORRECTED MISSTATEMENTS

See attached management representation letter for a list of correct misstatements, other than those that were clearly trivial, related to accounts and/or disclosures that we brought to the attention of management.

There were no uncorrected misstatements, other than those that were clearly trivial, related to accounts and/or disclosures that we presented to management.
QUALITY OF THE TRUST’S FINANCIAL REPORTING

A discussion will be held regarding the quality of the Trust’s financial reporting, will include the following:

- Qualitative aspects of significant accounting policies and practices
  - We concur with the Trust’s interpretation and application of generally accepted accounting principles and practices derived from the standards set by the Governmental Accounting Standards Board (GASB).

- Our conclusions regarding significant accounting estimates
  - We concur with the Trust’s accounting for estimates, as noted above.

- Significant unusual transactions
  - To our knowledge, there were not any significant unusual items.

- Financial statement presentation
  - To our knowledge, all necessary disclosures have been included in the footnotes to the financial statements.

- New accounting pronouncements
  - A summary of recently issued accounting pronouncements is included in Note 16 of the Trust’s financial statements.

- Alternative accounting treatments
  - We did not identify any accounting treatments that did not comply with generally accepted accounting principles and standards set by GASB.
Internal Control Over Financial Reporting

In planning and performing our audit of the Trust’s financial statements, we considered the Trust’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Trust’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Trust’s internal control.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

We are required to communicate, in writing and in a timely manner, to those charged with governance all material weaknesses and significant deficiencies that have been identified in the Trust’s internal controls over financial reporting. The definitions of control deficiency, significant deficiency and material weakness follow:

<table>
<thead>
<tr>
<th>Category</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deficiency in Internal Control</td>
<td>A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.</td>
</tr>
<tr>
<td>Significant Deficiency</td>
<td>A deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.</td>
</tr>
<tr>
<td>Material Weakness</td>
<td>A deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Trust’s financial statements will not be prevented, or detected and corrected on a timely basis.</td>
</tr>
</tbody>
</table>

In conjunction with our audit of the financial statements, we noted no material weaknesses.

► See the Government Auditing Standards section of the financial statements and auditor’s report for further detail on the significant deficiencies and findings related to internal control.
### Other Required Communications

Following is a summary of those required items, along with specific discussion points as they pertain to the Trust:

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Discussion Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Significant changes to planned audit strategy or significant risks initially identified</td>
<td>There were no significant changes to the planned audit strategy or significant risks initially identified and previously communicated to those charged with governance as part of our Audit Planning communications.</td>
</tr>
<tr>
<td>Obtain information from those charged with governance relevant to the audit</td>
<td>There were no matters noted relevant to the audit, including, but not limited to: violations or possible violations of laws or regulations; risk of material misstatements, including fraud risks; or tips or complaints regarding the Trust’s financial reporting that we were made aware of as a result of our inquiry of those charged with governance.</td>
</tr>
<tr>
<td>Nature and extent of specialized skills or knowledge needed related to significant risks</td>
<td>There were no specialized skills or knowledge needed, outside of the core engagement team, to perform the planned audit procedures or evaluate audit results related to significant risks.</td>
</tr>
<tr>
<td>Consultations with other accountants</td>
<td>We are not aware of any consultations about significant accounting or auditing matters between management and other accountants where we have identified a concern regarding such matters.</td>
</tr>
<tr>
<td>Our evaluation of the Trust’s relationships and transactions with related parties and their impact on the financial statements</td>
<td>We have evaluated the Trust’s process to identify, authorize and approve, account for, and disclose its relationships and transactions with related parties and noted no significant issues.</td>
</tr>
<tr>
<td>Disagreements with management</td>
<td>There were no disagreements with management about matters, whether or not satisfactorily resolved, that individually or in aggregate could be significant to the Trust’s financial statements or to our auditor’s report.</td>
</tr>
<tr>
<td>Significant difficulties encountered during the audit</td>
<td>There were no significant difficulties encountered during the audit.</td>
</tr>
<tr>
<td>Other matters significant to the oversight of the Trust’s financial reporting process, including complaints or concerns regarding accounting or auditing matters</td>
<td>There are no other matters that we consider significant to the oversight of the Trust’s financial reporting process that have not been previously communicated.</td>
</tr>
<tr>
<td>Representations requested from management</td>
<td>Please refer to the management representation letter.</td>
</tr>
</tbody>
</table>
Independence Communication

Our engagement letter to you dated June 26, 2019 describes our responsibilities in accordance with professional standards and certain regulatory authorities and Government Auditing Standards with regard to independence and the performance of our services. This letter also stipulates the responsibilities of the Trust with respect to independence as agreed to by the Trust. Please refer to that letter for further information.
Significant Accounting and Reporting Matters

NEW ACCOUNTING PRONOUNCEMENTS

GASB 83 - CERTAIN ASSET RETIREMENT OBLIGATIONS -
Effective for year-end December 31, 2019, with earlier application encouraged - This statement addresses accounting and financial reporting for certain asset retirement obligations that are legally enforceable liabilities associated with the retirement of a tangible capital asset.

GASB 84 - FIDUCIARY ACTIVITIES -
Effective for year-end December 31, 2019, with earlier application encouraged - This statement addresses criteria for identifying and reporting fiduciary activities.

GASB 87 - LEASES -
Effective for year-end December 31, 2020, with earlier application encouraged - This statement addresses accounting and financial reporting for certain lease assets and liabilities for leases that previously were classified as operating leases. This statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

GASB 88 - CERTAIN DISCLOSURES RELATED TO DEBT, INCLUDING DIRECT BORROWINGS AND DIRECT PLACEMENTS -
Effective for year-end December 31, 2019, with earlier application encouraged - This statement addresses note disclosures related to debt, clarifies which liabilities to include when disclosing information related to debt, and defines debt for the purpose of disclosure. It requires additional essential information related to debt be disclosed in the notes, as well as information for direct borrowings and direct placements.

GASB 89 - ACCOUNTING FOR INTEREST COST INCURRED BEFORE THE END OF A CONSTRUCTION PERIOD -
Effective for year-end December 31, 2020, with earlier application encouraged - This statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus.

GASB 90 - MAJORITY EQUITY INTERESTS - AN AMENDMENT OF GASB STATEMENTS NO. 14 AND NO. 61 -
Effective for year-end December 31, 2019, with earlier application encouraged - This statement addresses accounting and financial reporting for a majority equity interest in a legally separate organization. It provides a definition of a majority equity interest and provides guidance for further presentation as either an investment or a component unit, based on specific criteria.

GASB 91 - CONDUIT DEBT OBLIGATIONS -
Effective for year-end December 31, 2021, with earlier application encouraged - This statement provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with commitments extended by issuers, arrangements associated with conduit obligations, and related note disclosures. This statement clarifies the definition of a conduit debt obligation and establishes standards for related accounting and financial reporting.
Exhibit A

- Management Representation Letter
October 31, 2019

BDO USA, LLP
3601 C Street, Suite 600
Anchorage, AK 99503

Ladies and gentlemen:

We are providing this letter in connection with your audit of the financial statement of Alaska Mental Health Trust Authority (The Trust), a component unit of the State of Alaska, which comprise the respective financial position of the governmental activities as of June 30, 2019, 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 an opinion as to whether the financial statements are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the preparation and fair presentation in the financial statements of financial position, changes in net position, and cash flows in conformity with accounting principles generally accepted in the United States of America.

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 the 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.

We confirm, to the best of our knowledge and belief, as of the date of this representation letter, as entered on the first page, 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 June 26, 2019, 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 have fulfilled our responsibility, as set out in the terms of the aforementioned audit engagement letter, 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.

(3) The financial statements include all properly classified funds and other financial information of the primary government and all component units required to be included in the financial reporting entity by accounting principles generally accepted in the United States of America. All funds required to be presented as major funds are identified and presented as such.

(4) We have made available to you:

   (a) All financial records and related data, as agreed upon in the terms of the aforementioned audit engagement letter.

   (b) All 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) Minutes of the meetings of the Trust that were held from July 1, 2018 to the date of this letter, or summaries of actions of recent meetings for which minutes have not yet been prepared.

(5) There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.

(6) There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements. All financial statement misstatements relating to accounts and disclosures identified and discussed with us in the course of the audit (attached schedule of corrected misstatements relating to accounts and disclosures, which we have initialed and dated) have been corrected. We have evaluated the propriety of the corrected misstatements based on a review of both the applicable authoritative literature and the underlying supporting evidence from our files and confirm our responsibility for the decision to correct them.

(7) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud or noncompliance. 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 or noncompliance. We have no knowledge of any:

(a) Fraud or suspected fraud involving management or involving employees who have significant roles in internal control, whether or not perceived to have a material effect on the financial statements.

(b) Fraud or suspected fraud involving others where the fraud could have a material effect on the financial statements.

(c) Allegations of fraud or suspected fraud affecting the Trust received in communications from employees, former employees, regulatory agencies, law firms, predecessor accounting firms, or others.

(d) Instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse, whose effects should be considered when preparing the financial statements.

(8) We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

(9) The following, where applicable and material, have been properly recorded or disclosed in the financial statements:

(a) The identity of related parties and all related party relationships and transactions of which we are aware, including revenues, expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.

(b) Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.
(c) Guarantees, whether written or oral, under which the Trust is contingently liable.

(d) Significant estimates and material concentrations known to management that are required to be disclosed in accordance with accounting principles generally accepted in the United States of America. In that regard, all accounting estimates that could be material to the financial statements, including key factors and significant assumptions underlying those estimates, have been identified, and we believe the estimates are reasonable in the circumstances.

(e) The effects of all known actual or possible litigation, claims, and other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America, including:

- Pending or anticipated tax refunds, other potential or pending claims, lawsuits by or against any branch of government or others;
- Written or oral guarantees, endorsements, or unused letters of credit;
- Unusual guarantees; or
- Labor claims or negotiations.

Accounting principles generally accepted in the United States of America require loss contingencies to be accrued if it is probable an asset has been impaired or a liability incurred at the statement of financial position date and the amount of loss can be reasonably estimated. Such contingencies must be disclosed, but may not be accrued, if the loss is reasonably possible (but not probable) or the loss is probable but the amount of loss cannot be reasonably estimated.

(f) Commitments, such as:

- Major capital asset purchase agreements;
- More-than-one-year employment arrangements or contracts with suppliers or customers, or one-year-or-longer term leases;
- Deferred compensation, bonuses, pensions plans, or severance pay; or
- Pending sale or merger of all or a portion of the business or of an interest therein or acquisition of all or a portion of the business, assets or securities of another entity;

(g) Joint ventures or other participations, the detailed transactions of which are not carried on our books.

(10) There are no:

(a) Violations or possible violations of budget ordinances, laws or regulations and provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects could be material to the financial statements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
(b) Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.

(c) Restrictions on net position that were not properly authorized and approved, or reclassifications of net position that have been properly reflected in the financial statements.

(11) Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the statement of financial position date and have been appropriately reduced to their estimated net realizable value.

(12) The Trust 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.

(13) We have appropriately disclosed the Trust’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 are available and have determined that net position is properly recognized under the policy.

(14) We have complied with all aspects of contractual agreements, including debt covenants, that would have a material effect on the financial statements in the event of noncompliance. We have also complied with the SEC disclosure rules for reporting annual financial information and material events to repositories in accordance with SEC Rule N.240, 15c2-12.

(15) No discussions have taken place with your firm’s personnel regarding employment with the Trust.

(16) We are responsible for compliance with laws, regulations and provisions of contracts and grant agreements applicable to us and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts.

(17) Components of net position (net investment in capital assets, restricted and unrestricted) and classifications of fund balance (no spendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

(18) Revenues are appropriately classified in the statement of activities within program revenues, contributions, and general revenues. 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.

(19) In regards to the preparation of the financial statements and related footnote disclosures, services performed by you, we have: (1) assumed all management responsibilities, (2) designated an individual (within senior management) with suitable skill, knowledge, or experience to oversee the services, (3) evaluated the adequacy and results of the services performed, and (4) accepted responsibility for the results of the services.

(20) Required supplementary information is measured and presented in accordance with prescribed guidelines.

(21) With respect to Net Pension Liability:
(a) We agree with the findings of specialists in evaluating the Net Pension and OPEB Liability and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

(b) We believe that the actuarial assumptions and methods used to measure pension and/or other postretirement liabilities and costs for financial accounting and disclosure purposes are appropriate in the circumstances.

(22) We are responsible for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to us and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

(23) We have provided views on your reported findings, conclusions, and recommendations. We are responsible for taking corrective action on audit findings and we are responsible for preparing and implementing a corrective action plan for each audit finding.

(24) We have a process to track the status of audit findings and recommendations.

(25) We have identified and disclosed to you the findings received for previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

(26) In connection with any electronic presentation of the financial statements and your audit report thereon on our web site, we acknowledge that:

- We are responsible for the preparation, presentation, and content of the financial statements in the electronic format.

- If your audit report is presented on our web site, the full financial statements upon which you reported and to which you appended your signed report will be presented.

- We will clearly indicate in the electronic presentation on our web site the financial information that is subject to your audit report. We will clearly differentiate any information that may also be presented by us on or in connection with our web site that was contained in the published version of the financial statements and other supplementary information, but which is not part of the audited financial statements or other financial information covered by your audit report.

- We have assessed the security over financial statement information and the audit report presented on our web site, and are satisfied that procedures in place are adequate to ensure the integrity of the information provided. We understand the risk of potential misrepresentation inherent in publishing financial information on our web site through internal failure or external manipulation.

- If the electronic financial statements are generally made available to the public on our web site, we will include a notification to the reader that such financial statements are presented for convenience and information purposes only, and while reasonable efforts have been made to ensure the integrity of such information, they should not be relied on. A copy of the printed financial statements will be provided on request.
To the best of our knowledge and belief, no events have occurred subsequent to the statement of financial position date and through the date of this representation letter, as entered on the first page, that would require adjustment to or disclosure in the aforementioned financial statements.

Very truly yours,

[Signature]

Mike Abbott, Chief Executive Officer
<table>
<thead>
<tr>
<th>Number</th>
<th>Date</th>
<th>Name</th>
<th>Account No</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>AJE #1</td>
<td>6/30/2019</td>
<td>Unearned Revenue</td>
<td>1092-2-2490 1092</td>
<td>1,057,223.37</td>
<td></td>
</tr>
<tr>
<td>AJE #1</td>
<td>6/30/2019</td>
<td>Conced Surplus</td>
<td>1002-3-3109 1092</td>
<td>1,057,223.37</td>
<td></td>
</tr>
</tbody>
</table>

To correct Fund 1092 for entries in the FY (AJE #3 in the FY18, which was to correct an entry in FY17).

| AJE #2 | 6/30/2019 | Prepaid Expense           | 3320-1-1496 3320    | 380,306.69      |                 |
| AJE #2 | 6/30/2019 | Billed Unearned Revenue   | 3320-2-2652 3320    | 4,950,569.47    |                 |
| AJE #2 | 6/30/2019 | General Surplus           | 3320-3-3109 3320    | 4,570,262.78    |                 |

To correct Fund 3320 for entries from the PY (AJE #1 and #2 in FY18, which were entries being corrected from FY17).

| AJE #3 | 6/30/2019 | Investments -AFR Use     | 1092-1-1084 1092    |                 | 9,792,219.00   |
| AJE #3 | 6/30/2019 | General Surplus           | 1092-2-3109 1092    |                 | 9,792,219.00   |

To correct Fund 1092 for entries from the PY. (FY18 AJE #4 - To correct the fair value of investment properties at year-end, which was a passed adjustment in FY17 and management decided to book it in FY18).

| AJE #4 | 6/30/2019 | General Surplus           | 1092-3-3109 1092    |                 | 6,762,754.79   |
| AJE #4 | 6/30/2019 | Pension Expense           | 1092-5-1083 1092    | 6,536,259.79    |                 |
| AJE #4 | 6/30/2019 | OPEB Expense              | 1092-5-1084 1092    | 1,226,495.00    |                 |

To correct Fund 1092 for Pension & OPEB transactions that are not reported in a government fund. (This information is booked via the GASB 34 and reported on the Government Wide Statements.)

| AJE #5 | 6/30/2019 | General Surplus           | 1092-3-3109 1092    |                 | 6,762,754.79   |
| AJE #5 | 6/30/2019 | Misc Revenue              | 1092-X-6000 1092    | 158,903.80      |                 |

CT adjustment to roll equity forward from PY

| AJE #6 | 6/30/2019 | PERS On-Behalf Revenue    | 1092-X-6200 1092    | 158,903.80      |                 |
| AJE #6 | 6/30/2019 | Payroll and Benefits      | 1092-X-7100 1092    | 111,019.05      |                 |
| AJE #6 | 6/30/2019 | Grants and Benefits       | 1092-X-7600 1092    | 28,538.55       |                 |
| AJE #6 | 6/30/2019 | Trust Land Office         | 1092-X-7700 1092    | 85,875.23       |                 |

225,432.83
<table>
<thead>
<tr>
<th>Number</th>
<th>Date</th>
<th>Name</th>
<th>Account No</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>To book the PERS On Behalf Adjustment.</td>
<td></td>
<td>225,432.83</td>
<td>225,432.83</td>
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<tr>
<td>PBC #1</td>
<td>6/30/2019</td>
<td>Treasurer's Cash</td>
<td>1092-1-1000 1092</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Treasurer's Cash</td>
<td>1092-1-1000 1092</td>
<td>131,414.34</td>
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<td>PBC #1</td>
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<td>Treasurer's Cash</td>
<td>1092-1-1000 1092</td>
<td>621,341.29</td>
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<td>6/30/2019</td>
<td>Treasurer's Cash</td>
<td>1092-1-1000 1092</td>
<td>1,774.17</td>
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<td>Contribution To Pool</td>
<td>1092-1-1031 1092</td>
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<td>Freight</td>
<td>1092-5-3043 1092</td>
<td>400.00</td>
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<td>PBC #1</td>
<td>6/30/2019</td>
<td>Books and Educational Supplies</td>
<td>1092-5-4000 1092</td>
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<td>Business Supplies</td>
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<td>PBC #1</td>
<td>6/30/2019</td>
<td>Treasurer's Cash</td>
<td>3320-1-1000 3320</td>
<td>280,029.10</td>
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<td>PBC #1</td>
<td>6/30/2019</td>
<td>Due to General Fund</td>
<td>3320-2-2170 3320</td>
<td>280,029.10</td>
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<tr>
<td>PBC #1</td>
<td>6/30/2019</td>
<td>Treasurer's Cash</td>
<td>3321-1-1000 3321</td>
<td>174,542.35</td>
<td></td>
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<tr>
<td>PBC #1</td>
<td>6/30/2019</td>
<td>Due From Fund 1004</td>
<td>3321-1-1154 3321</td>
<td>174,542.35</td>
<td></td>
</tr>
</tbody>
</table>

To book the changes from the final Trial Balance.

|        |            |                          |                  | 1,212,855.59  | 1,212,855.59  |

PBC #2 6/30/2019 Treasurer's Cash 3321-1-1000 3321 174,542.35
PBC #2 6/30/2019 Treasurer's Cash 3321-1-1000 3321 174,542.35
PBC #2 6/30/2019 Contribution To Pool 3321-1-1031 3321 174,542.35
PBC #2 6/30/2019 Due From Fund 1004 3321-1-1154 3321 174,542.35

To book the changes from the final Trial Balance.

|        |            |                          |                  | 349,084.70    | 349,084.70    |