

Additional Offices:

Nashua, NH
Manchester, NH
Greenfield, MA
Ellsworth, ME

To the School Committee
Minuteman Regional Vocational
Technical School District

We have audited the financial statements of the Minuteman Regional Vocational Technical School District as of and for the year ended June 30, 2017 and have issued our report thereon dated March 29, 2018. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, 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 respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also 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 for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team and others in our Firm have complied with all relevant ethical requirements regarding independence. Safeguards that have been applied to eliminate threats to independence or reduce them to an acceptable level include annual certification by all Firm staff of independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in the notes to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2017. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Estimated lives and depreciation methods for depreciable assets.
- Collectability of receivables.
- Net OPEB obligation.
- Net pension liability.

Management's estimates of the above are based on various criteria. We evaluated the key factors and assumptions used to develop these estimates and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive disclosures affecting the District's financial statements.

Identified or Suspected Fraud

We have not identified or obtained information that indicates that fraud may have occurred.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

As an added service to the District, we assisted in compiling the government-wide financial statements, including consolidating various funds into governmental activities, converting to the accrual basis of accounting, and recording all long-term assets, long-term liabilities, and net position classifications. This consolidation and conversion process was based on information from the District's accounting records.

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The attached reports summarize uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached reports summarize material corrected misstatements that we identified as a result of our audit procedures and were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the letter dated March 29, 2018.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Findings or Issues

In planning and performing our audit of the basic financial statements of the District as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a 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. Significant deficiencies are noted in the table of contents and comment headings.

Improve Controls Over Treasury Function (Significant Deficiency)

Criteria or Specific Requirement

The District's management is responsible for the preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Condition and Context

In fiscal year 2017, cash was not timely reconciled to the general ledger.

Effect

This results in an increased risk of errors or irregularities occurring and going undetected in a timely manner.

Cause

Weaknesses in the design and operation of controls.

Recommendation

The District should establish and implement corrective action to address the issues identified in order to reduce risk.

Views of Responsible Official

Management agrees with the recommendation.

Planned Corrective Action

The Assistant Business Manager and the District Treasurer have brought all cash reconciliations current and are completing on a monthly basis. A Summary of Cash Reconciliation by Account is completed and submitted to the Assistant Superintendent for Finance for review each month.

Conduct Annual Audits of Student Activity Funds in Accordance with DESE Guidelines (Significant Deficiency)

Criteria or Specific Requirement

In accordance with guidelines established by the Massachusetts Department of Elementary and Secondary Education, an annual audit is required to be performed for student activity funds. An audit performed by an independent audit firm is required to be performed at least once every three years. In intervening years, the audit may be performed by a responsible individual who is independent of the student activity funds. As a result of these audits, an audit report must be issued.

Condition and Context

In fiscal year 2017, no audit of student activity funds was performed.

Effect

Noncompliance with guidelines established by the Massachusetts Department of Elementary and Secondary Education.

Cause

Weaknesses in the design and operation of controls.

Recommendation

The District should establish and implement corrective action to address the issues identified related to student activity funds.

Views of Responsible Official

Management agrees with the recommendation.

Planned Corrective Action

The Assistant Superintendent of Finance will develop procedures to comply with the Massachusetts Department of Elementary and Secondary Education guidelines to perform an annual audit of Student Activity Funds.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the District's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such

standards, we have read the information (if applicable) and considered whether such information, or the manner of its presentation, was materially inconsistent with the presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the governing body and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Melanson Heath

March 29, 2018

CORRECTED MISSTATEMENTS

3/29/2018
2:11 PM

Client: **MINUTE - Minuteman Regional Vocational Technical High School**
 Engagement: **A17 - Minuteman RVTHS 2017**
 Period Ending: **6/30/2017**
 Trial Balance: **GF Trial Balance**
 Workpaper: **GF-020 - GF Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 6				
To tie out beginning fund balance.				
		GF-050		
0100000.04.5250.02.746.6.3	OPEB (Other Post Employment Benefits), Expense		50,000.00	
0100000.05.1450.16.737.4.3	Dist-Wide Techn Hrdwr, IT		6,587.76	
0100000.05.4210.08.928.4.3	Field Care, Operations		1,403.88	
0100000.05.4220.08.739.4.3	Misc-Contracted,Maintenance		3,577.00	
0100000.06.2415.06.117.5.3	Books/ Periodicals, Library		74.94	
0100000.06.2430.06.120.5.3	Academic Supplies,District Support		11.90	
0100000.07.2357.06.116.6.3	Prof Dev In-State Tr,Microcomp		138.04	
0100000.08.2110.16.737.6.3	Misc.,Technology Division		3,261.43	
0100000.08.2357.03.742.6.3	Teacher Contract,Prof Developme		2,942.60	
0100000.08.2440.07.222.6.3	Dues/ Awards /Other ins Svs,Environmental Tech		6,960.00	
0100000.08.7200.01.721.6.3	Capital Bldg Improvement,Other		496,587.20	
0100000.10.2420.07.222.5.3	Instruct. Equip,Environmental		1,126.16	
0100000.00.0004.02.763.0.3	Miscellaneous Revenue			59.60
0100000.00.0009.02.700.0.3	Undesignated Fund Balance			572,611.31
Total			572,670.91	572,670.91
Adjusting Journal Entries JE # 9				
To reclass BAN payments to the correct fund.				
		DEBT-100		
0100000.00.0006.02.700.0.3	Transfer OUT GF		144,800.00	
0100000.08.8100.01.735.6.3	Principal Portion, Feasibility study			144,800.00
Total			144,800.00	144,800.00
Adjusting Journal Entries JE # 10				
To adjust for immaterial variance in due to from accounts.				
		D-010		
0100000.00.0001.00.780.0.0	GF Interfund		8,404.45	
0100000.00.0004.02.763.0.3	Miscellaneous Revenue			8,404.45
Total			8,404.45	8,404.45
Adjusting Journal Entries JE # 11				
To adjust cash per reconciliation and remove immaterial balances from closed accounts.				
		A-210		
0100000.00.0001.00.780.0.0	GF Interfund		9,017.80	
0100000.00.0004.02.763.0.3	Miscellaneous Revenue		62,808.93	
0200000.00.0001.00.780.0.0	Treasures Cash Interfund		62,808.93	
0200000.00.0001.02.781.0.0	A/P Checking		3,995.81	
0200000.00.0001.02.782.0.0	Payroll Checking		4,919.89	
0200000.00.0001.02.783.0.0	Bank of America Investment Account		102.10	
0100000.00.0001.00.780.0.0	GF Interfund			62,808.93
0100000.00.0004.02.736.0.3	Revenue Assessments			364.25
0100000.00.0004.02.763.0.3	Miscellaneous Revenue			8,653.55
0200000.00.0001.00.780.0.0	Treasures Cash Interfund			9,017.80
0200000.00.0001.02.799.0.0	Eastern Bank- A/P			62,808.93
Total			143,653.46	143,653.46
Adjusting Journal Entries JE # 12				
To record the change in the OPEB trust account.				
		A-010		
0200000.00.0001.00.780.0.0	Treasures Cash Interfund		64.61	
0200000.00.0001.02.746.0.0	MMDT OPEB			64.61
Total			64.61	64.61
Adjusting Journal Entries JE # 14				
To adjust fund balance reserves.				
		BUD-100		
0100000.00.0003.02.764.0.3	Fb Reserve For Continued Appro		130,000.00	
0120000.00.0003.02.768.0.3	Encumbrances		1,065,647.00	
0100000.00.0009.02.700.0.3	Undesignated Fund Balance			130,000.00
0120000.00.0009.02.720.0.3	Undesignated			1,065,647.00
Total			1,195,647.00	1,195,647.00
Adjusting Journal Entries JE # 17				
To adjust reserve for current year encumbrances.				
		W-020		
0100000.00.0003.02.768.0.3	Fb Reserve For Encumbrances		136,790.00	
0100000.00.0009.02.700.0.3	Undesignated Fund Balance			136,790.00
Total			136,790.00	136,790.00
Adjusting Journal Entries JE # 18				
PBC entries - CLIENT DOES NOT NEED TO RE-POST.				
		PBC-030		
0100000.00.0007.02.710.0.3	Accounts Reveivable retiree Health Premiums		4,275.63	

CORRECTED MISSTATEMENTS

3/29/2018
2:11 PM

Client: **MINUTE - Minuteman Regional Vocational Technical High School**
 Engagement: **A17 - Minuteman RVTHS 2017**
 Period Ending: **6/30/2017**
 Trial Balance: **GF Trial Balance**
 Workpaper: **GF-020 - GF Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
0100000.02.2305.01.104.1.3	Teacher, Mathematics		21,733.43	
0100000.00.0001.00.780.0.0	GF Interfund			21,733.43
0100000.00.0002.02.706.0.3	Basic Insurance W/H Payable			42.16
0100000.00.0002.02.707.0.3	Optional Insurance W/H Payable			4,233.47
Total			<u>26,009.06</u>	<u>26,009.06</u>
Adjusting Journal Entries JE # 20				
To record accounts payable for project costs incurred prior to year end.				
		L-020		
0100000.00.0001.00.780.0.0	GF Interfund		122,217.50	
0100000.00.0002.02.716.0.3	Accounts Payable			122,217.50
Total			<u>122,217.50</u>	<u>122,217.50</u>

CORRECTED MISSTATEMENTS

3/29/2018
2:45 PM

Client: *MINUTE - Minuteman Regional Vocational Technical High School*
 Engagement: *A17 - Minuteman RVTHS 2017*
 Period Ending: *6/30/2017*
 Trial Balance: *CPF Trial Balance*
 Workpaper: *CPF-020 - CPF Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		DEBT-100		
To move BAN payment expense from the General Fund to the Capital Projects Fund.				
7000000.00.0002.02.735.0.3 CPF-5000	Short Term Ban Liability Transfers		144,800.00	144,800.00
Total			<u><u>144,800.00</u></u>	<u><u>144,800.00</u></u>
Adjusting Journal Entries JE # 2		L-020		
To record accounts payable for project costs incurred prior to year end.				
7000003.05.9603.02.931.4.3 7000003.05.9606.02.931.4.3 7000000.00.0001.00.780.0.0 7000003.00.0001.00.780.0.0	Contract Svc -Administration-Bldg Construction Contract Svc-OPM-Construction Docs-Admin Interfund Interfund Bldg Project		83,755.00 38,462.50	122,217.50
Total			<u><u>122,217.50</u></u>	<u><u>122,217.50</u></u>

CORRECTED MISSTATEMENTS

3/29/2018
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Client: **MINUTE - Minuteman Regional Vocational Technical High School**
 Engagement: **A17 - Minuteman RVTHS 2017**
 Period Ending: **6/30/2017**
 Trial Balance: **SRF Trial Balance**
 Workpaper: **SRF-020 - SRF Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1			SRF-050	
PBC entry to tie out beginning fund balance.				
1100000.00.0003.02.500.0.4	FB Reserve for Encumbrances-Com Ed		19,949.80	
1200000.00.0003.02.310.0.3	FB Reserve for Encumbrances-PG		1,636.23	
1300000.00.0003.02.920.0.5	FB Reserve for Enclumbrances-Fac. Rentals		16,870.50	
1423400.00.0003.02.234.0.3	FB Reserve for Enclumbrances-Printing		673.00	
1500000.00.0003.02.601.0.3	FB Reserve for Enclumbrances-MS Lancaster		384.28	
4040017.00.0003.02.230.0.3	FB Reserve for Enclumbrances-Perkins Grant		31,375.53	
5520917.00.0003.02.230.0.3	FB Reserve for Enclumbrances-Skills Capital Grant		497,218.19	
5542617.00.0003.02.230.0.3	FB Reserve for Enclumbrances-Stem Fy17 Grant		1,305.04	
1100000.06.6200.15.503.5.4	Supplies, Youth Programs			1,529.92
1100000.06.6200.15.504.5.4	Instruct. Supplies,Summer Scho			85.79
1100000.08.6200.15.500.6.4	Advertising/ Memberships/ Dues /misc, Community Ed			8,100.00
1100000.08.6200.15.501.6.4	Advertising, Adult Ed.			10,234.09
1200000.08.3520.07.310.6.3	Resale supplies, PG Automotive Trade Activity			1,636.23
1300000.05.4120.08.920.4.5	Heating-Operation-Util			11,844.90
1300000.06.9999.15.402.5.4	Facility Rentals expenditures			2,835.60
1300000.08.9999.02.400.0.5	Satellite Bldg. Rental			375.00
1300000.08.9999.02.405.0.5	Expenditures - 22 Mill St.			65.00
1300000.08.9999.02.405.0.5	Expenditures - 22 Mill St.			1,750.00
1423400.08.3520.07.234.6.3	PrintingTrades Activity			673.00
1500000.06.2415.17.601.1.1	Supplies, MS Lancaster			384.28
4040017.06.2455.07.230.5.3	Instructional Tech Software FY17 Perkins			4,383.00
4040017.07.2357.07.230.6.3	PD Travel Perkins FY17			682.60
4040017.10.2451.07.230.6.3	Instructional Equipment Perkins FY17			26,309.93
5520917.10.2420.07.209.6.3	Equipment-MA Skills Cap. Grant- Adv Mfg			497,218.19
5542617.06.2415.07.230.5.3	Instructional Materials CA Stem CVTE FY17			1,305.04
Total			<u>569,412.57</u>	<u>569,412.57</u>
Adjusting Journal Entries JE # 2			SRF-072	
To record current year School Lunch commodities.				
2000000.08.3400.12.727.6.3	School Lunch Misc.,Schl Lunch		11,486.70	
2000000.00.0044.12.727.0.3	State Reimb.-School Lunch Fund			11,486.70
Total			<u>11,486.70</u>	<u>11,486.70</u>
Adjusting Journal Entries JE # 5			SRF-080	
To remove deferred revenue.				
1300000.00.0014.02.406.0.5	Deferred Revenue - Tremont School		36,668.00	
1300000.00.0014.02.407.0.5	Deferred Revenue - MASS House		26,000.00	
1300000.00.0007.02.406.0.5	Accounts Receivable Tremont School			36,518.00
1300000.00.0007.02.407.0.5	Accounts Receivable MASS House			26,000.00
SRF.6000112.30000	Misc revenue			150.00
Total			<u>62,668.00</u>	<u>62,668.00</u>
Adjusting Journal Entries JE # 6			X-020	
To reverse grant receivables for payments received prior to year end and record grants receivables for payments received after year end.				
4014017.00.0004.06.120.0.3	Revenue, Title IIA Teacher Quality		12,215.00	
4024017.00.0004.10.726.0.2	Revenue, Sped 94-142 FY17		52,499.00	
4024017.00.0007.02.726.0.2	Account Receivable SPED IDEA		14,306.00	
4030517.00.0004.06.120.0.3	Revenue, FY17 Title I		17,132.00	
4040017.00.0007.07.230.0.3	Accounts receivable Perkins FY17		179,992.00	
4014017.00.0007.02.120.0.3	Accounts Recivable Title IIA Teacher Quality			12,215.00
4024017.00.0004.10.726.0.2	Revenue, Sped 94-142 FY17			14,306.00
4024017.00.0007.02.726.0.2	Account Receivable SPED IDEA			52,499.00
4030517.00.0007.02.120.0.3	Accts Receivable Title 1			17,132.00
4040017.00.0004.07.230.0.3	Rev Perkins FY17			179,992.00
Total			<u>276,144.00</u>	<u>276,144.00</u>
Adjusting Journal Entries JE # 7			PBC-030	
To record client entries - CLIENT DOES NOT NEED TO RE-POST.				
4024017.00.0004.10.726.0.2	Revenue, Sped 94-142 FY17		14,306.00	
4024317.00.0007.02.726.0.2	AR - SPED 94-142 transition		10,400.00	
4027417.00.0007.02.726.0.2	AR SPED FY17 program improvement		3,906.00	
4030517.00.0001.00.780.0.0	INTERFUND		21,733.43	
4024017.00.0007.02.726.0.2	Account Receivable SPED IDEA			14,306.00
4024317.00.0004.10.726.0.2	Revenue - SPED 94-142 Transition			10,400.00
4027417.00.0004.10.726.0.2	SPED Program Imp FY17 Revenue			3,906.00
4030517.02.2310.06.120.1.3	PR Title I Specialist Teachers			21,733.43

CORRECTED MISSTATEMENTS

3/29/2018
2:48 PM

Client: *MINUTE - Minuteman Regional Vocational Technical High School*
Engagement: *A17 - Minuteman RVTHS 2017*
Period Ending: *6/30/2017*
Trial Balance: *SRF Trial Balance*
Workpaper: *SRF-020 - SRF Adjusting Journal Entries Report*

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Total			<u>50,345.43</u>	<u>50,345.43</u>

CORRECTED MISSTATEMENTS

3/29/2018
2:54 PM

Client: **MINUTE - Minuteman Regional Vocational Technical High School**
 Engagement: **A17 - Minuteman RVTHS 2017**
 Period Ending: **6/30/2017**
 Trial Balance: **OPEB Trust Trial Balance**
 Workpaper: **OTF-020 - OPEB Trust Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To record earnings on the OPEB trust account.				
374600.00.0054.02.746.0	Interest Revenue - OPEB	A-010	64.61	
374600.00.0001.00.780.0	Interfund OPEB			64.61
Total			64.61	64.61
Total Adjusting Journal Entries			64.61	64.61
Total All Journal Entries			64.61	64.61

CORRECTED MISSTATEMENTS

3/29/2018
2:55 PM

Client: *MINUTE - Minuteman Regional Vocational Technical High School*
 Engagement: *A17 - Minuteman RVTHS 2017*
 Period Ending: *6/30/2017*
 Trial Balance: *AF Trial Balance*
 Workpaper: *AF-020 - AF Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		SRF-050		
To tie out beginning fund balance.				
8088700.00.0003.02.230.0.3	FBReserve for ENcumbrances-Skills		580.00	
8088700.08.0000.20.887.0.0	Expenses SA Skills USA			580.00
Total			<u>580.00</u>	<u>580.00</u>

UNCORRECTED MISSTATEMENTS

3/29/2018
2:15 PM

Client: **MINUTE - Minuteman Regional Vocational Technical High School**
 Engagement: **A17 - Minuteman RVTHS 2017**
 Period Ending: **6/30/2017**
 Trial Balance: **GF Trial Balance**
 Workpaper: **GF-035 - GF CY PAJE Report**

Account	Description	W/P Ref	Debit	Credit
Passed AJE JE # 4		GF-032		
To record the current year effect of prior year passed adjusting entries.				
0100000.00.0004.02.763.0.3	Miscellaneous Revenue		9,139.74	
0100000.00.0009.02.700.0.3	Undesignated Fund Balance		24,441.66	
0120000.00.0024.02.720.0.3	Revenue Tuitions		44,977.37	
0100000.00.0009.02.700.0.3	Undesignated Fund Balance			9,139.74
0100000.04.5200.02.747.6.3	Health/Life Ins,Business Offic			24,441.66
0120000.00.0009.02.720.0.3	Undesignated			44,977.37
Total			<u>78,558.77</u>	<u>78,558.77</u>
Passed AJE JE # 19		610		
To record unpaid legal fees.				
0100000.05.1430.01.721.4.3	Legal Fees, District Suppo		13,545.00	
0100000.00.0002.02.716.0.3	Accounts Payable			13,545.00
Total			<u>13,545.00</u>	<u>13,545.00</u>