

Client: SANDRIDG172 - Sandridge School District No. 172
 Engagement: Sandridge School District No. 172
 Period Ending: 6/30/2022
 Trial Balance: Government Fund Trial Balance
 Workpaper: TB 0 - Combined Journal Entries Report
 Fund Level: All
 Index: All

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
Entry to book on-behalf payments				
10.5.4180.000.0000.00.00	On-behalf Payments		932,671.00	
10.4.0000.000.3998.00.00	On-behalf Payments			932,671.00
Total			932,671.00	932,671.00
Adjusting Journal Entries JE # 2				
Entry to reclass capital as non-capital				
20.5.2530.550.0000.00.00	Capital Outlay		106,569.00	
20.5.2530.300.4998.00.03	Purchased Services			106,569.00
Total			106,569.00	106,569.00
Adjusting Journal Entries JE # 3				
Entry to correct Fund Balance				
10.3.0000.000.0000.00.00	SCISC Workshop		29,486.00	
10.3.0000.000.0000.00.00	SCISC Workshop		958.00	
10.4.0000.000.1510.00.00	Interest On Investments		4,722.00	
20.3.0000.000.0000.00.00	SCISC Workshop		351.00	
30.1.0120.000.0000.00.00	Pooled Investments		112.00	
40.1.0120.000.0000.00.00	Pooled Investments		490.00	
50.1.0120.000.0000.00.00	Pooled Investments		707.00	
50.3.0000.000.0000.00.00	SCISC Workshop		1,805.00	
60.3.0000.000.0000.00.00	SCISC Workshop		2,388.00	
80.3.0000.000.0000.00.00	SCISC Workshop		353.00	
90.3.0000.000.0000.00.00	SCISC Workshop		177.00	
10.1.0120.000.0000.00.00	Pooled Investments			958.00
10.3.0000.000.0000.00.00	SCISC Workshop			4,722.00
10.4.0000.000.1510.00.00	Interest On Investments			29,486.00
20.1.0120.000.0000.00.00	Pooled Investments			351.00
30.3.0000.000.0000.00.00	SCISC Workshop			112.00
40.3.0000.000.0000.00.00	SCISC Workshop			490.00
50.3.0000.000.0000.00.00	SCISC Workshop			707.00
50.4.0000.000.1510.00.00	Interest On Investments			1,805.00
60.4.0000.000.1510.00.00	Interest On Investments			2,388.00
80.4.0000.000.1510.00.00	Interest On Investments			353.00
90.4.0000.000.1510.00.00	Interest On Investments			177.00
Total			41,549.00	41,549.00
Adjusting Journal Entries JE # 4				
Entry to reclass Legal and Liability Insurance Expense				
10.5.2310.317.0000.00.00	Audit/Financial Services		31,650.00	
10.5.2310.318.0000.00.00	Legal Services		24,225.00	
10.5.2310.325.0000.00.00	Rentals		18,146.00	
10.5.2310.332.0000.00.00	Travel		8,566.00	
10.5.2310.350.0000.00.00	Advertising		841.00	
10.5.2310.380.0000.00.00	Purchased Services			83,428.00
Total			83,428.00	83,428.00
Adjusting Journal Entries JE # 5				
Entry to correct Grant Revenue				
40.5.2550.339.4300.00.00	Purchased Services		11,720.00	
40.4.0000.000.3510.00.00	Transportation - Special Education			11,720.00
Total			11,720.00	11,720.00
Adjusting Journal Entries JE # 6				
Entry to adjust Property Tax Revenue				
10.1.0120.000.0000.00.00	Pooled Investments		70,061.00	
20.4.0000.000.1110.00.04	General Tax Levy - 1110		61,652.00	
30.4.0000.000.1110.00.04	General Tax Levy - 1110		263.00	
40.4.0000.000.1110.00.04	General Tax Levy - 1110		12,824.00	
50.1.0120.000.0000.00.00	Pooled Investments		1,292.00	
51.1.0120.000.0000.00.00	Pooled Investments		2,355.00	
70.1.0120.000.0000.00.00	Pooled Investments		1,031.00	
10.4.0000.000.1110.00.04	General Tax Levy - 1110			70,061.00
20.1.0120.000.0000.00.00	Pooled Investments			61,652.00
30.1.0120.000.0000.00.00	Pooled Investments			263.00
40.1.0120.000.0000.00.00	Pooled Investments			12,824.00
50.4.0000.000.1110.00.04	General Tax Levy - 1110			1,292.00
51.4.0000.000.1150.00.04	Fica And Medicare Only Levies - 1150			2,355.00
70.4.0000.000.1110.00.04	General Tax Levy - 1110			1,031.00
Total			149,478.00	149,478.00

Adjusting Journal Entries JE # 7

Entry to reclass Cleaning Services

20.5.2540.310.0000.00.00 Professional & Technical Service	16,331.00	
20.5.2540.320.0000.00.00 Property Services	415.00	
20.5.2540.321.0000.00.00 Sanitation Services	4,763.00	
20.5.2540.322.0000.00.00 Cleaning Services	130,392.00	
20.5.2540.329.0000.00.00 Other Property Services	2,491.00	
20.5.2540.370.0000.00.00 Purchased Services		154,392.00
Total	154,392.00	154,392.00
Total Adjusting Journal Entries	1,479,807.00	1,479,807.00
Total All Journal Entries	1,479,807.00	1,479,807.00