EideBailly

CPAs & BUSINESS ADVISORS

October 16, 2023

To the Board
Independent School District No. 150
Hawley, Minnesota

We have audited the financial statements of Independent School District No. 150 ("the District") as of and for the year ended June 30, 2023, and have issued our report thereon dated October 16, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under Uniform Guidance

As communicated in our letter dated May 10, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the District complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs. 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.

Our responsibility, as prescribed by professional standards as it relates to the audit of the District's major federal program compliance, is to express an opinion on the compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the District's internal control over compliance.

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.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated October 16, 2023. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with the Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated October 16, 2023.

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, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding 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 Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application in 2023. 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:

> Management's estimate of the state aid receivable and related revenue from the State of Minnesota is based on the projected student counts at year-end. We evaluated the key factors and assumptions used to develop the state aid receivable and related revenue in determining that it is reasonable in relation to the basic financial statements taken as a whole.
>
> Management's estimate of the other post-employement benefits and net pension liability are based on an actuary's calculation in accordance with the employement contracts. We evaluated the key factors and assumptions used to develop the other post-employment benefits and net pension liability in determining that it is reasonable in relation to the financial statements.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to net pension liability.

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

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. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. The misstatements on the attached schedule that were identified as a result of our audit procedures 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.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We did not identify and circumstances that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated October 16, 2023.

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, Findings, or Issues

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, significant events or transactions that occurred during the year, 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.

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

Eide Bailly LLP

Fargo, North Dakota

Client:	***26939 - Independent School District No. 150***
Engagement:	***AA 2023 - Independent School District No. 150***
Period Ending:	***6/30/2023***
Trial Balance:	***3.00 - Trial Balance***
Workpaper:	***1a.02a - Governance Letter Attachment***

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
CLIENT POST: To record revenue restrictions			
R01-005-000-000-211-000	General Education Aid	661,128.00	
R01-005-000-302-211-000	Operating Capital - General Ed Aid		188,480.00
R01-005-000-306-211-000	Staff Development - General Ed Aid		156,151.00
R01-005-000-317-211-000	Basic Skills - General Ed Aid		32,701.00
R01-005-000-330-211-000	Learning & Development - General Ed Aid		269,007.00
R01-005-000-388-211-000	Gifted & Talented - General Ed Aid		14,789.00
Total		**661,128.00**	**661,128.00**
Adjusting Journal Entries JE # 2			
CLIENT POST: To record county apportionment			
R01-005-000-000-001-000	Property Tax Levy - General Fund	17,508.00	
R01-005-000-000-010-000	County Apportionment		17,508.00
Total		**17,508.00**	**17,508.00**
Adjusting Journal Entries JE # 3			
CLIENT POST: To adjust property taxes receivables to actual			
B07-110-000---	Current Property Taxes Receivable	848,891.00	
R01-005-000-000-001-000	Property Tax Levy - General Fund	116,803.00	
R04-005-000-321-001-000	Comm Service - Property Tax Levy	7,281.00	
B01-110-000---	Current Property Taxes Receivable		116,803.00
B04-110-000---	Current Property Taxes Receivable		7,281.00
R07-005-000-000-001-000	Debt Service - Property Tax Levy		848,891.00
Total		**972,975.00**	**972,975.00**
Adjusting Journal Entries JE # 4			
CLEINT POST: To adjust state aid receivables to actual			
B01-121-000---	Due from Department of Education	1,198,803.00	
B04-101-000---	Cash - Community Service	681.00	
B04-121-000---	Due from Department of Education	4,836.00	
B07-101-000---	Cash - Debt Redemption	16,413.00	
B07-121-000---	Due from Dept of Education	32,831.00	
R01-005-000-000-211-000	General Education Aid	16,413.00	
R01-005-000-000-211-000	General Education Aid	681.00	
R01-005-865-000-317-000	LTFM State Aid	8,251.00	
R04-005-000-351-301-000	Nonpublic Pupil Aid-Tests/Textbooks	141.00	
R07-005-000-000-234-000	Debt Service Ag Credit	1,705.00	
B01-101-000---	Cash - General		16,413.00
B01-101-000---	Cash - General		681.00
R01-005-000-000-211-000	General Education Aid		1,029,309.00
R01-005-000-000-212-000	Literacy Incentive Aid		6,405.00
R01-005-000-000-227-000	Abatement Aid		394.00
R01-005-000-000-234-000	Ag Credit		3,240.00
R01-005-000-000-360-000	State Aid for Special Education		140,140.00
R01-005-000-313-300-000	Ach & Int State Aid		3,795.00
R01-005-000-317-300-000	English Learner Cross Subsidy Revenue		820.00
R01-005-000-335-300-000	State Aid for Q Comp		17,010.00

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Period Ending:	***6/30/2023***
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Workpaper:	***1a.02a - Governance Letter Attachment***

Account	Description	Debit	Credit
R01-005-000-830-300-000	Career & Technical Aid		1,907.00
R01-005-420-740-360-000	Special Ed General		4,034.00
R04-005-000-321-227-000	Comm Service - Abatement Aid		10.00
R04-005-000-321-234-000	Comm Service Ag Credit		737.00
R04-005-580-325-300-000	ECFE - State Aid		2,287.00
R04-005-580-328-300-000	Home Visiting Aid		48.00
R04-005-582-344-300-000	Learning Readiness - State Aid		2,232.00
R04-005-583-354-300-000	Preschool - Screening State Aid		344.00
R07-005-000-000-258-000	Debt Service - Other State Credits		191.00
R07-005-865-000-317-000	Debt Service LTFM State Aid		50,758.00
Total		**1,280,755.00**	**1,280,755.00**

Adjusting Journal Entries JE # 5
CLIENT POST: To adjust delinquents to actual

Account	Description	Debit	Credit
B01-231-000---	Deferred Revenue-Delinquent Taxes	61.00	
R01-005-000-000-001-000	Property Tax Levy - General Fund	3,346.00	
R04-005-000-321-001-000	Comm Service - Property Tax Levy	121.00	
R07-005-000-000-001-000	Debt Service - Property Tax Levy	3,323.00	
B01-111-000---	Delinquent Property Taxes Receivable		3,407.00
B04-111-000---	Delinquent Property Taxes Receivable		82.00
B04-231-000---	Deferred Revenue-Delinquent Taxes		39.00
B07-111-000---	Delinquent Property Taxes Receivable		2,932.00
B07-231-000---	Deferred Revenue-Delinquent Taxes		391.00
Total		**6,851.00**	**6,851.00**

Adjusting Journal Entries JE # 6
CLIENT POST: To record levy for subsequent year

Account	Description	Debit	Credit
R01-005-000-000-001-000	Property Tax Levy - General Fund	98,072.00	
R04-005-000-321-001-000	Comm Service - Property Tax Levy	38.00	
R07-005-000-000-001-000	Debt Service - Property Tax Levy	1,796,157.00	
B01-235-000---	Property Taxes Levied For Subsequent Yrs		98,072.00
B04-235-000---	Property Taxes Levied For Subsequent Yrs		38.00
B07-235-000---	Property Taxes Levied For Subsequent Yrs		1,796,157.00
Total		**1,894,267.00**	**1,894,267.00**

Adjusting Journal Entries JE # 7
CLIENT POST (DO NOT REVERSE): To adjust deferred revenue to actual as of 6/30/23

Account	Description	Debit	Credit
B02-464-000---	Restricted Fund Balance	62,292.00	
B02-230-000---	Deferred Revenue		18,418.00
R02-005-000-701-601-000	Food Service - Food Sales		43,874.00
Total		**62,292.00**	**62,292.00**

Adjusting Journal Entries JE # 8
CLIENT POST: To spread levy to each fund

Account	Description	Debit	Credit
B01-101-000---	Cash - General	3,604.00	
R01-005-000-302-001-000	Operating Capital Levy	105,031.00	
R07-005-000-000-001-000	Debt Service - Property Tax Levy	3,604.00	
B07-101-000---	Cash - Debt Redemption		3,604.00
R01-005-000-000-001-000	Property Tax Levy - General Fund		3,604.00
R01-005-000-348-001-000EB	Lease Levy		105,031.00

Client: ***26939 - Independent School District No. 150***
Engagement: ***AA 2023 - Independent School District No. 150***
Period Ending: ***6/30/2023***
Trial Balance: ***3.00 - Trial Balance***
Workpaper: ***1a.02a - Governance Letter Attachment***

Account	Description	Debit	Credit
B04-101-000---	Cash - Community Service		
R01-005-000-315-001-000	Integration - Levy		
R01-005-000-335-001-000	Q Comp Levy		
R01-005-000-342-001-000	Safe School Levy		
R01-005-000-830-001-000	Career & Technical Levy		
R01-005-850-000-001-000	Health and Safety Levy		
R01-005-865-000-001-000	LTFM Levy		
R04-005-000-321-001-000	Comm Service - Property Tax Levy		
R04-005-570-798-001-000	School Age Care Levy		
R04-005-580-325-001-000	ECFE - Property Tax Levy		
R04-005-580-328-001-000	Home Visiting Levy		
R04-005-580-332-001-000	After School Enrichment Levy		
R04-005-580-362-001-000	Youth Development Levy		
Total		**112,239.00**	**112,239.00**

Adjusting Journal Entries JE # 9
CLIENT POST: To record nonspendable fund balance

Account	Description	Debit	Credit
B01-460-000---	Nonspendable Fund Balance	398,218.00	
B01-422-000---	Unappropriated Fund Balance		398,218.00
B02-130-000---	Inventory		
B02-460-000---	Nonspendable Fund Balance		
E02-005-770-701-490-000	Food Service - Lunch Food		
Total		**398,218.00**	**398,218.00**

Adjusting Journal Entries JE # 10
CLEINT POST: CY GASB 68 entry to record direct aid contribution items

Account	Description	Debit	Credit
E01-010-203-000-000-891	Pension Expense	39,955.00	
E01-020-203-000-000-891	Pension Expense	39,955.00	
R01-005-000-000-000-397	Revenue - State Aid		79,910.00
Total		**79,910.00**	**79,910.00**

Adjusting Journal Entries JE # 11
CLIENT POST: To reclassify restrictions for levy

Account	Description	Debit	Credit
B04-101-000---	Cash - Community Service	62,129.00	
B07-101-000---	Cash - Debt Redemption	166,539.00	
B07-101-000---	Cash - Debt Redemption	1,806,016.00	
R01-005-000-000-001-000	Property Tax Levy - General Fund	447,574.00	
R01-005-000-000-001-000	Property Tax Levy - General Fund	166,539.00	
R01-005-000-000-001-000	Property Tax Levy - General Fund	62,129.00	
R01-005-000-000-001-000	Property Tax Levy - General Fund	1,806,016.00	
R01-005-000-335-001-000	Q Comp Levy	3,160.00	
R04-005-000-321-001-000	Comm Service - Property Tax Levy	30,173.00	
B01-101-000---	Cash - General		166,539.00
B01-101-000---	Cash - General		62,129.00
B01-101-000---	Cash - General		1,806,016.00
R01-005-000-302-001-000	Operating Capital Levy		172,254.00
R01-005-000-315-001-000	Integration - Levy		13,873.00
R01-005-000-342-001-000	Safe School Levy		39,167.00
R01-005-000-830-001-000	Career & Technical Levy		77,140.00
R01-005-865-000-001-000	LTFM Levy		148,300.00

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Period Ending:	***6/30/2023***
Trial Balance:	***3.00 - Trial Balance***
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Account	Description	Debit	Credit
R04-005-000-321-001-000	Comm Service - Property Tax Levy		62,129.00
R04-005-580-325-001-000	ECFE - Property Tax Levy		16,544.00
R04-005-580-328-001-000	Home Visiting Levy		268.00
R04-005-580-332-001-000	After School Enrichment Levy		8,673.00
R04-005-580-362-001-000	Youth Development Levy		4,688.00
R07-005-000-000-001-000	Debt Service - Property Tax Levy		166,539.00
R07-005-000-000-001-000	Debt Service - Property Tax Levy		1,806,016.00
Total		**4,550,275.00**	**4,550,275.00**
Adjusting Journal Entries JE # 12			
CLIENT POST: To reclassify inventory/prepaids to expense			
E01-005-720-170-530-000	Covid Testing Equipment	4,932.00	
E01-300-630-302-466-000	HS Instructional Technology Devices	5,928.00	
B01-130-000---	Inventory		5,928.00
B01-131-000---	Prepaid Expenses and Deposits		4,932.00
Total		**10,860.00**	**10,860.00**
Adjusting Journal Entries JE # 13			
CLIENT POST: To record deferred revenue from Special Education CFDA #84.027			
R01-005-000-000-021-000	Tuition - MN School Districts	7,468.00	
B01-230-000---	Deferred Revenue		7,468.00
Total		**7,468.00**	**7,468.00**
Adjusting Journal Entries JE # 14			
CLIENT POST: Severance payable change			
B01-422-000---	Unappropriated Fund Balance	7,320.00	
B99-160-000---	Amt Available For Severance Pay	7,320.00	
B01-418-000---	Designation for Severance		7,320.00
B99-260-000---	Severance Payable		7,320.00
Total		**14,640.00**	**14,640.00**
Adjusting Journal Entries JE # 15			
CLIENT POST: Entry to record new RTU lease			
E01-005-760-302-535-000	Bus/Vehicle Purchases (Capital Lease)	126,005.00	
E01-005-760-302-589-000	Lease Transactions/Installment		126,005.00
Total		**126,005.00**	**126,005.00**
Adjusting Journal Entries JE # 16			
CLIENT POST: Entry to breakout bond sources and uses for reporting purposes			
E06-005-870-000-899-000	Misc Expense	661,875.00	
E06-005-870-000-899-000	Misc Expense	93,905.00	
R06-005-870-000-631-000	Sale of Bonds	2,297,380.00	
E06-005-870-000-305-000	Contracted Service Middle School		93,905.00
R06-005-867-380-631-001-EB	Premium on sale of bonds		2,959,255.00
Total		**3,053,160.00**	**3,053,160.00**
Adjusting Journal Entries JE # 17			
CLIENT POST: Entry to update GF Nonspendable to actual			
B01-460-000---	Nonspendable Fund Balance	10,860.00	

Client:	***26939 - Independent School District No. 150***
Engagement:	***AA 2023 - Independent School District No. 150***
Period Ending:	***6/30/2023***
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Workpaper:	***1a.02a - Governance Letter Attachment***

Account	Description	Debit	Credit
B01-422-000---	Unappropriated Fund Balance		10,860.00
Total		**10,860.00**	**10,860.00**

Adjusting Journal Entries JE # 100
PBC Entries #8525 - #8531

Account	Description	Debit	Credit
B01-101-000---	Cash - General	1,654.00	
B01-201-000---	Salaries and Wages Payable	22,742.00	
B01-201-000---	Salaries and Wages Payable	46,866.00	
B04-101-000---	Cash - Community Service	3,375.00	
E01-005-105-000-299-000	District Vacation & PTO Pay	18,206.00	
E01-005-810-000-299-000	Custodial - Boiler Licenses	4,536.00	
E01-100-203-000-161-000	Elementary Paraprofessional	31,496.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	2,408.00	
E01-100-203-000-214-000	Elementary Paras - PERA	2,362.00	
E01-100-203-000-250-000	Elementary Teachers - 403b Match	84.00	
E01-100-203-000-299-000	Elementary Personal Leave Incentive Pay	28,574.00	
E01-100-203-313-141-000	A&I Paraprofessional - Salaries	6,768.00	
E01-100-203-313-210-000	A&I Paraprofessional - FICA	518.00	
E01-100-203-313-214-000	A&I Paraprofessional - PERA	390.00	
E01-100-403-740-162-000	Elemantary DCD M-S - One-to-One Paraprofess	10,818.00	
E01-100-403-740-210-000	Elementary DCD M-S - FICA	828.00	
E01-100-403-740-214-000	Elementary DCD M-S - PERA	811.00	
E01-100-404-740-161-000	Elem Physically Impaired - Paraprofessional	13,418.00	
E01-100-404-740-210-000	Elem Physically Impaired - FICA	1,026.00	
E01-100-404-740-214-000	Elem Physically Impaired PERA	1,006.00	
E01-100-411-740-161-000	Elementary Autism Paraprofessional	28,511.00	
E01-100-411-740-250-000	Elementary Autism - 403b Match	356.00	
E01-100-412-740-161-000	Elementary ECSE Paraprof/Personal Assistant	15,094.00	
E01-100-412-740-210-000	Elementary ECSE - FICA	1,155.00	
E01-100-412-740-214-000	Elementary ECSE - PERA	1,132.00	
E01-100-412-740-250-000	Elementary ECSE - 403b Match	377.00	
E01-200-218-388-140-000	Gifted & Talented - Salaries	4,774.00	
E01-200-218-388-210-000	Gifted & Talented - FICA	360.00	
E01-200-218-388-218-000	Gifted & Talented - TRA	408.00	
E01-200-218-388-430-000	Gifted & Talented - Supplies	385.00	
E01-200-218-388-430-000	Gifted & Talented - Supplies	2,396.00	
E01-300-211-000-145-000	HS Substitute Salaries	130.00	
E01-300-211-000-210-000	HS Study Hall - FICA	10.00	
E01-300-211-000-218-000	HS Study Hall - TRA	11.00	
E01-300-211-000-299-000	HS Personal Leave Incentive Pay	18,292.00	
E01-300-250-313-140-000	A&I HS FaCS - Salaries	15,590.00	
E01-300-250-313-210-000	A&I HS FaCS - FICA	984.00	
E01-300-250-313-218-000	A&I HS FaCS - TRA	1,333.00	
E01-300-250-313-220-000	A&I HS FaCS - Health Insurance	1,740.00	
E01-300-301-830-140-000	HS Vocational Ag - Salaries	3,727.00	
E01-300-301-830-210-000	HS Vocational Ag - FICA	276.00	
E01-300-301-830-218-000	HS Vocational Ag - TRA	319.00	
E01-300-301-830-220-000	HS Vocational Ag - Health Insurance	244.00	
E01-300-301-830-250-000	HS Vocational Ag - 403b Match	50.00	
E01-300-331-830-140-000	HS Vocational FaCS - Salaries	43,302.00	

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Account	Description	Debit	Credit
E01-300-331-830-210-000	HS Vocational FaCS - FICA	3,241.00	
E01-300-331-830-218-000	HS Vocational FaCS - TRA	3,702.00	
E01-300-331-830-220-000	HS Vocational FaCS - Health Insurance	600.00	
E01-300-331-830-250-000	HS Vocational FaCS - 403b Match	922.00	
E01-300-341-830-140-000	HS Vocational Business - Salaries	23,272.00	
E01-300-341-830-210-000	HS Vocational Business - FICA	1,524.00	
E01-300-341-830-218-000	HS Vocational Business - TRA	1,990.00	
E01-300-341-830-220-000	HS Vocationsal Business - Health Insurance	2,160.00	
E01-300-361-830-140-000	HS Vocational Tech Ed - Salaries	7,313.00	
E01-300-361-830-210-000	HS Vocational Tech Ed - FICA	552.00	
E01-300-361-830-218-000	HS Vocational Tech Ed - TRA	625.00	
E01-300-361-830-250-000	HS Vocational Tech Ed - 403b Match	219.00	
E01-300-407-740-161-000	HS SLD Paraprofessionl/Personal Care Assistant	16,309.00	
E01-300-407-740-210-000	HS SLD - FICA	1,102.00	
E01-300-407-740-214-000	HS SLD - PERA	1,223.00	
E01-300-407-740-220-000	HS SLD - Health Insurance	833.00	
E01-300-407-740-250-000	HS SLD - 403b Match	202.00	
E01-300-408-740-161-000	HS EBD Paraprofessional	5,578.00	
E01-300-408-740-210-000	HS EBD - FICA	281.00	
E01-300-408-740-214-000	HS EBD - PERA	418.00	
E01-300-408-740-220-000	HS EBD - Health Insurance	833.00	
E01-300-408-740-250-000	HS EBD - 403b Match	202.00	
E02-005-770-701-170-000	Food Service - Cooks/Secretary Salaries	1,645.00	
E02-005-770-701-170-000	Food Service - Cooks/Secretary Salaries	1,484.00	
E02-005-770-701-210-000	Food Service - FICA	127.00	
E02-005-770-701-210-000	Food Service - FICA	113.00	
E02-005-770-701-214-000	Food Service - PERA	123.00	
E02-005-770-701-214-000	Food Service - PERA	57.00	
E02-005-770-701-250-000	Food Service - 403b Match	10.00	
E02-005-770-707-490-000	Food Service - Special Function Food	5,000.00	
B01-101-000---	Cash - General		1,470.00
B01-201-000---	Salaries and Wages Payable		22,742.00
B01-201-000---	Salaries and Wages Payable		46,866.00
B02-101-000---	Cash - Food Service		1,905.00
B02-101-000---	Cash - Food Service		1,654.00
E01-005-105-000-299-000	District Vacation & PTO Pay		18,206.00
E01-005-400-000-162-000	Glacial Ridge One-to-One Paraprofessional		4,130.00
E01-005-400-000-210-000	Glacial Ridge - FICA		252.00
E01-005-400-000-214-000	Glacial Ridge - PERA		310.00
E01-005-400-000-220-000	Glacial Ridge - Health Insurance		363.00
E01-005-400-000-250-000	Glacial Ridge - 403b Match		88.00
E01-005-810-000-299-000	Custodial - Boiler Licenses		4,536.00
E01-100-203-000-161-000	Elementary Paraprofessional		609.00
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA		47.00
E01-100-203-000-214-000	Elementary Paras - PERA		100.00
E01-100-203-000-299-000	Elementary Personal Leave Incentive Pay		28,574.00
E01-100-407-740-145-000	Special Ed Substitute-Salaries		130.00
E01-100-407-740-161-000	Elementary SLD Paraprof/Personal Care Assist		14,636.00
E01-100-407-740-162-000	Elementary SLD One-to-One Para		14,212.00
E01-100-407-740-210-000	Elementary SLD - FICA		2,217.00
E01-100-407-740-214-000	Elementary SLD - PERA		2,164.00

Client: ***26939 - Independent School District No. 150***
Engagement: ***AA 2023 - Independent School District No. 150***
Period Ending: ***6/30/2023***
Trial Balance: ***3.00 - Trial Balance***
Workpaper: ***1a.02a - Governance Letter Attachment***

Account	Description	Debit	Credit
E01-100-407-740-218-000	Elementary SLD - TRA		11.00
E01-100-408-740-161-000	Elementary EBD Paraprof/Personal Care Assist		1,337.00
E01-100-408-740-162-000	Elementary One-to-One Paraprofessional		14,462.00
E01-100-408-740-210-000	Elementary EBD - FICA		1,192.00
E01-100-408-740-214-000	Elementary EBD - PERA		1,185.00
E01-100-408-740-250-000	Elementary EBD - 403b Match		356.00
E01-100-410-740-161-000	Elementary OHD Paraprof/Personal Care Assist		19,888.00
E01-100-410-740-210-000	Elementary OHD - FICA		1,521.00
E01-100-410-740-214-000	Elementary OHD - PERA		1,492.00
E01-100-410-740-250-000	Elementary OHD - 403b Match		471.00
E01-100-411-740-162-000	Elementary Autism One-to-One Paraprofessional		35,133.00
E01-100-411-740-210-000	Elementary Autism - FICA		523.00
E01-100-411-740-214-000	Elementary Autism - PERA		497.00
E01-100-422-740-161-000	Elementary ADSIS Paraprofessional		1,314.00
E01-100-422-740-210-000	Elementary ADSIS - FICA		101.00
E01-100-422-740-214-000	Elementary ADSIS - PERA		99.00
E01-200-216-401-161-000	Title I Paraprofessional		7,643.00
E01-200-216-401-210-000	Title I - FICA		585.00
E01-200-216-401-214-000	Title I - PERA		347.00
E01-200-291-000-140-120	Salaries - Yearbook		10,776.00
E01-200-291-000-140-123	Salaries - Science Olympiad		2,652.00
E01-200-291-000-140-142	Salaries - Knowledge Bowl		2,122.00
E01-200-291-000-210-120	FICA - Yearbook		705.00
E01-200-291-000-210-123	FICA - Science Olympiad		200.00
E01-200-291-000-210-142	FICA - Knowledge Bowl		160.00
E01-200-291-000-218-120	TRA - Yearbook		921.00
E01-200-291-000-218-123	TRA - Science Olympiad		227.00
E01-200-291-000-218-142	TRA - Knowledge Bowl		181.00
E01-200-291-000-220-120	Health Insurance - Yearbook		1,000.00
E01-200-291-000-430-142	Supplies - Knowledge Bowl		385.00
E01-300-211-000-299-000	HS Personal Leave Incentive Pay		18,292.00
E01-300-215-000-140-000	HS Business - Salaries		12,496.00
E01-300-215-000-210-000	HS Business - FICA		818.00
E01-300-215-000-218-000	HS Business - TRA		1,068.00
E01-300-215-000-220-000	HS Business - Health Insurance		1,160.00
E01-300-250-000-140-000	HS FaCS - Salaries		20,915.00
E01-300-250-000-210-000	HS FaCS - FICA		1,506.00
E01-300-250-000-218-000	HS FaCS - TRA		1,788.00
E01-300-250-000-220-000	HS FaCS - Health Insurance		780.00
E01-300-250-000-250-000	HS FaCS - 403b Match		338.00
E01-300-250-315-140-000	Integration - HS FaCS - Salaries		37,977.00
E01-300-250-315-210-000	Integration - HS FaCS - FICA		2,718.00
E01-300-250-315-218-000	Integration - HS FaCS - TRA		3,247.00
E01-300-250-315-220-000	Integration - HS FaCS - Health Insurance		1,560.00
E01-300-250-315-250-000	Integration - HS FaCS - 403b Match		583.00
E01-300-255-000-140-000	HS Tech Ed - Salaries		7,313.00
E01-300-255-000-210-000	HS Tech Ed - FICA		552.00
E01-300-255-000-218-000	HS Tech Ed - TRA		625.00
E01-300-255-000-250-000	HS Tech Ed - 403b Match		219.00
E01-300-303-000-140-000	HS Ag - Salaries		3,727.00
E01-300-303-000-210-000	HS Ag - FICA		276.00

Client:	***26939 - Independent School District No. 150***
Engagement:	***AA 2023 - Independent School District No. 150***
Period Ending:	***6/30/2023***
Trial Balance:	***3.00 - Trial Balance***
Workpaper:	***1a.02a - Governance Letter Attachment***

Account	Description	Debit	Credit
E01-300-303-000-218-000	HS Ag - TRA		319.00
E01-300-303-000-220-000	HS Ag - Health Insurance		244.00
E01-300-303-000-250-000	HS Ag - 403b Match		50.00
E01-300-404-740-162-000	HS Physically Impaired One-to-One Para		14,825.00
E01-300-404-740-210-000	Physically Impaired - FICA		906.00
E01-300-404-740-214-000	Physically Impaired - PERA		1,112.00
E01-300-404-740-220-000	Physically Impaired - Health Insurance		1,304.00
E01-300-404-740-250-000	Physically Impaired - 403b Match		316.00
E01-300-640-316-305-000	HS Staff Development - Misc		2,396.00
E02-005-770-701-490-000	Food Service - Lunch Food		5,000.00
E04-005-590-799-140-000	Academic Mentor - Teacher - Salaries		2,931.00
E04-005-590-799-210-000	Academic Mentor - FICA		224.00
E04-005-590-799-214-000	Academic Mentor - PERA		220.00
E01-005-760-720-210-000	Bus Drivers - FICA		
E01-005-760-720-210-001	Special Needs Drivers - FICA		
E01-005-760-720-210-003	Bus Drivers Extra Trips - FICA		
E01-005-760-720-214-000	Bus Drivers - PERA		
E01-005-760-720-214-001	Special Needs Drivers - PERA		
E01-005-760-720-214-003	Bus Drivers Extra Trips - PERA		
E01-005-760-720-250-000	Bus Drivers - 403b Match		
E01-005-810-000-210-000	Custodial - FICA		
E01-005-810-000-250-000	Custodial - 403b Match		
Total		**420,502.00**	**420,502.00**

Adjusting Journal Entries JE # 101
PBC Entries: #8533 - #8536 and unposted entry that was posted #8514

Account	Description	Debit	Credit
B01-130-000---	Inventory	1,018.00	
B01-130-000---	Inventory	40,660.00	
B01-131-000---	Prepaid Expenses and Deposits	13,361.00	
E01-005-720-170-401-000	COVID Testing Grant Supplies	7,955.00	
E01-005-720-170-530-000	Covid Testing Equipment	72,968.00	
E01-300-630-302-466-000	HS Instructional Technology Devices	999.00	
B01-130-000---	Inventory		13,361.00
B01-131-000---	Prepaid Expenses and Deposits		40,660.00
B01-206-000---	Accounts Payable		1,018.00
B01-206-001---	Accounts Payable - Manual		7,955.00
B01-206-001---	Accounts Payable - Manual		72,968.00
E01-005-630-155-556-012	ESSER II Capitalized Instructional Tech Hardware		999.00
Total		**136,961.00**	**136,961.00**

Adjusting Journal Entries JE # 102
PBC Entries: #8538 - #8551

Account	Description	Debit	Credit
B02-101-000---	Cash - Food Service	39,236.00	
B04-101-000---	Cash - Community Service	9,445.00	
B04-206-000---	Accounts Payable	270.00	
E01-005-810-000-331-000	Utilities - Garbage Removal	315.00	
E01-005-810-000-401-000	Custodial - Supplies	106.00	
E01-005-812-000-355-000	Grounds Upkeep - Contracted Services	425.00	
E01-100-203-000-161-000	Elementary Paraprofessional	23,298.00	
E01-200-216-401-165-637	Homeless - School Couselor Salaries	962.00	

Client:	***26939 - Independent School District No. 150***
Engagement:	***AA 2023 - Independent School District No. 150***
Period Ending:	***6/30/2023***
Trial Balance:	***3.00 - Trial Balance***
Workpaper:	***1a.02a - Governance Letter Attachment***

Account	Description	Debit	Credit
E01-200-216-401-433-000	Title I - Individ. Instruction - Supplies	2,513.00	
E01-200-216-401-433-000	Title I - Individ. Instruction - Supplies	3,933.00	
E01-300-277-160-143-012	ESSER III HS Academic Interventionist	15,929.00	
E01-300-277-160-210-012	ESSER III HS Academic Interventionist - FICA	1,219.00	
E01-300-277-160-218-012	ESSER III HS Academic Interventionist - TRA	1,148.00	
E01-300-301-830-433-000	HS Vocational Ag - Supplies	7,605.00	
E01-300-331-830-433-000	HS Vocational FaCS - Supplies	6,631.00	
E01-300-361-830-433-000	HS Vocational Tech Ed - Supplies	2,114.00	
R01-005-000-000-099-000	Misc Revenue from Local Sources	24,779.00	
R01-005-000-000-099-000	Misc Revenue from Local Sources	28,048.00	
B01-101-000---	Cash - General		48,681.00
B01-206-000---	Accounts Payable		847.00
E01-100-256-000-430-000	Elementary Consumables		2,513.00
E01-100-422-740-140-000	ADSIS Grant Lic Teacher - Salaries		15,929.00
E01-100-422-740-210-000	Elementary ADSIS - FICA		1,219.00
E01-100-422-740-218-000	Elementary ADSIS - TRA		1,148.00
E01-200-216-401-161-000	Title I Paraprofessional		23,298.00
E01-200-216-401-430-000	Title I - Supplies		3,933.00
E01-300-250-000-430-000	HS FaCS - Supplies		6,631.00
E01-300-255-000-430-000	HS Tech Ed - Supplies		2,114.00
E01-300-303-000-430-000	HS Ag - Supplies		7,605.00
E01-300-710-342-165-000	Safe Schools - School Couselor - Salaries		962.00
E04-005-505-321-401-018	Community Ed - Hot Shot Tournament - Supplies		270.00
R01-005-000-000-099-000	Misc Revenue from Local Sources		30.00
R01-005-248-000-040-000	Drivers Education Tuition		105.00
R01-005-248-000-040-000	Drivers Education Tuition		595.00
R01-005-292-000-060-000	Season Tickets		90.00
R01-005-292-000-060-000	Season Tickets		70.00
R01-200-292-000-070-000	Student Activity Fees		1,835.00
R01-200-292-000-070-000	Student Activity Fees		1,420.00
R02-005-000-701-601-000	Food Service - Food Sales		19,033.00
R02-005-000-701-601-000	Food Service - Food Sales		20,203.00
R04-005-505-321-040-000	Comm Service - Adult Education Tuition		505.00
R04-005-505-321-040-000	Comm Service - Adult Education Tuition		590.00
R04-005-590-000-040-000	Preschool - Tuition		3,210.00
R04-005-590-000-040-000	Preschool - Tuition		5,140.00
E04-005-505-321-401-000	Community Ed - General Supplies		
Total		**167,976.00**	**167,976.00**

Adjusting Journal Entries JE # 103

PBC Entries: JE #8552 - #8560

B01-130-000---	Inventory	13,361.00	
B01-131-000---	Prepaid Expenses and Deposits	40,660.00	
B02-101-000---	Cash - Food Service	9,380.00	
B07-101-000---	Cash - Debt Redemption	2,800.00	
E01-100-203-000-295-000	Elementary Employee Benefits Chargeback	48,916.00	
E01-100-203-316-195-000	Elementary Staff Develop Salary Chargeback	30,672.00	
E01-100-203-330-195-000	Elementary Learn & Develop Chargeback	252,495.00	
E01-100-276-317-140-000	Elementary - Basic Skills Salaries	16,127.00	
E01-300-211-000-295-000	HS Employee Benefits Chargebacks	48,916.00	

Client:	***26939 - Independent School District No. 150***
Engagement:	***AA 2023 - Independent School District No. 150***
Period Ending:	***6/30/2023***
Trial Balance:	***3.00 - Trial Balance***
Workpaper:	***1a.02a - Governance Letter Attachment***

Account	Description	Debit	Credit
E01-300-211-316-195-000	HS Staff Dev Salary Chargeback	30,672.00	
E01-300-277-317-140-000	HS Basic Skills Salaries	18,191.00	
E02-005-770-705-490-000	Food Service - Breakfast Food	49,971.00	
E04-005-590-000-430-000	Preschool - Supplies	9,380.00	
R06-005-000-000-092-000	Bldg Construction Interest Income	2,800.00	
B01-130-000---	Inventory		40,660.00
B01-131-000---	Prepaid Expenses and Deposits		13,361.00
B04-101-000---	Cash - Community Service		9,380.00
B06-101-000---	Construction Cash		2,800.00
E01-005-930-000-295-000	Employee Benefits Chargeback		97,832.00
E01-100-203-000-195-000	Elementary Salary Chargeback		30,672.00
E01-100-203-000-195-000	Elementary Salary Chargeback		252,495.00
E01-100-710-000-140-000	Elementary Counselor - Salaries		16,127.00
E01-300-211-000-195-000	HS Salary Chargeback		30,672.00
E01-300-710-000-140-000	HS Career Counseling - Salaries		18,191.00
E02-005-770-701-490-000	Food Service - Lunch Food		49,971.00
E02-005-770-701-490-000	Food Service - Lunch Food		8,316.00
E02-005-770-701-495-000	Food Service - Milk		1,064.00
R07-005-000-000-092-000	Debt Service - Interest Income		2,800.00
Total		**574,341.00**	**574,341.00**

Adjusting Journal Entries JE # 104
PBC Entries #8562 - #8612

Account	Description	Debit	Credit
B01-101-000---	Cash - General	125.00	
B01-101-000---	Cash - General	15,912.00	
B01-101-000---	Cash - General	51,465.00	
B04-101-000---	Cash - Community Service	340.00	
E01-005-298-000-140-728	Concessions Salaries	417.00	
E01-005-298-000-401-728	Concessions Supplies	340.00	
E01-005-760-713-365-000	Transportation Chargeback - Outside Dist	90,702.00	
E01-005-760-723-365-000	Transportation Chargeback - Handicapped	23,182.00	
E01-005-760-733-365-000	Transportation Chargeback - Nonauthorize	46,284.00	
E01-005-790-000-281-000	Unmplymnt Comp-Summer Term	5,819.00	
E01-100-203-000-145-000	Elementary Teachers Substitute - Salaries	26.00	
E01-100-203-733-365-000	Elementary - Field Trips Chargeback	15,213.00	
E01-100-404-740-145-000	Elementary Physically Impair Substitute-Salaries	3.00	
E01-100-404-740-145-000	Elementary Physically Impair Substitute-Salaries	5.00	
E01-100-404-740-145-000	Elementary Physically Impair Substitute-Salaries	20.00	
E01-100-404-740-210-000	Elem Physically Impaired - FICA	1.00	
E01-100-404-740-218-000	Elementary Physically Impaired - TRA	2.00	
E01-100-406-740-366-000	Spec Ed Payment for Travel to Agency	603.00	
E01-100-406-740-394-000	Spec Ed Payment to Agency	1,715.00	
E01-100-406-740-397-000	Special Ed Benefits Purch fr	366.00	
E01-100-407-740-145-000	Special Ed Substitute-Salaries	13.00	
E01-100-407-740-145-000	Special Ed Substitute-Salaries	20.00	
E01-100-407-740-145-000	Special Ed Substitute-Salaries	23.00	
E01-100-407-740-145-000	Special Ed Substitute-Salaries	20.00	
E01-100-407-740-145-000	Special Ed Substitute-Salaries	52.00	
E01-100-407-740-145-000	Special Ed Substitute-Salaries	47.00	
E01-100-407-740-145-000	Special Ed Substitute-Salaries	176.00	

Client: ***26939 - Independent School District No. 150***
Engagement: ***AA 2023 - Independent School District No. 150***
Period Ending: ***6/30/2023***
Trial Balance: ***3.00 - Trial Balance***
Workpaper: ***1a.02a - Governance Letter Attachment***

Account	Description	Debit	Credit
E01-100-407-740-210-000	Elementary SLD - FICA	13.00	
E01-100-407-740-218-000	Elementary SLD - TRA	15.00	
E01-100-410-740-145-000	Elementary OHD Substitute-Salaries	13.00	
E01-100-410-740-145-000	Elementary OHD Substitute-Salaries	20.00	
E01-100-410-740-145-000	Elementary OHD Substitute-Salaries	20.00	
E01-100-410-740-145-000	Elementary OHD Substitute-Salaries	52.00	
E01-100-420-740-146-000	Elementary Special Ed Substitute Paras	40.00	
E01-100-420-740-146-000	Elementary Special Ed Substitute Paras	2,430.00	
E01-100-420-740-146-000	Elementary Special Ed Substitute Paras	874.00	
E01-100-420-740-146-000	Elementary Special Ed Substitute Paras	338.00	
E01-100-420-740-210-000	Elementary Special Ed - FICA	3.00	
E01-100-420-740-210-000	Elementary Special Ed - FICA	186.00	
E01-100-420-740-210-000	Elementary Special Ed - FICA	67.00	
E01-100-420-740-210-000	Elementary Special Ed - FICA	26.00	
E01-100-420-740-214-000	Elementary Special Ed - PERA	182.00	
E01-100-420-740-214-000	Elementary Special Ed - PERA	66.00	
E01-100-420-740-214-000	Elementary Special Ed - PERA	25.00	
E01-100-640-316-365-000	Transportation Chargeback - Elem Staff Dev	248.00	
E01-101-422-740-394-000	Spring Prairie Payment for Services	12,659.00	
E01-200-292-000-430-139	State Tournament Participation	1,922.00	
E01-200-292-733-365-000	Activities Chargeback	98,946.00	
E01-300-248-733-365-000	HS Drivers Ed - Chargeback	6,547.00	
E01-300-258-000-430-000	HS Instrumental Music - Supplies	81.00	
E01-300-341-830-433-000	HS Vocational Business - Supplies	334.00	
E01-300-407-740-145-000	HS SLD Substitute - Salaries	104.00	
E01-300-640-316-365-000	Transportation Chargeback - HS Staff Dev	1,408.00	
E02-005-770-701-195-000	Food Service - Salary Chargeback	51,465.00	
E04-005-505-733-365-000	Community Ed - Transportation Chargeback	15,912.00	
B01-101-000---	Cash - General		340.00
B01-206-000---	Accounts Payable		2,003.00
B01-206-000---	Accounts Payable		125.00
B01-206-000---	Accounts Payable		5,819.00
B01-206-000---	Accounts Payable		2,683.00
B02-101-000---	Cash - Food Service		51,465.00
B04-101-000---	Cash - Community Service		15,912.00
E01-005-760-720-365-000	Transportation Chargeback		298,442.00
E01-100-203-000-145-000	Elementary Teachers Substitute - Salaries		195.00
E01-100-203-000-146-000	Elementary Substitute Paras - Salaries		3,681.00
E01-100-203-000-195-000	Elementary Salary Chargeback		25,732.00
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA		15.00
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA		282.00
E01-100-203-000-214-000	Elementary Paras - PERA		273.00
E01-100-203-000-218-000	Elementary Sub Teachers - TRA		17.00
E01-100-420-740-145-000	Elementary Special Ed Substitute - Salaries		91.00
E01-100-420-740-145-000	Elementary Special Ed Substitute - Salaries		221.00
E01-101-422-740-305-000	Spring Prairie ADSIS - Contracted Services		12,659.00
E01-200-292-000-430-138	Officials & Supervision - Supplies		417.00
E01-300-211-000-195-000	HS Salary Chargeback		25,732.00
E01-300-215-000-430-000	HS Business - Supplies		339.00
E01-300-407-740-140-000	HS SLD - Salaries		104.00
E04-005-505-321-404-000	Community Ed - Concessions		340.00

Client:	***26939 - Independent School District No. 150***
Engagement:	***AA 2023 - Independent School District No. 150***
Period Ending:	***6/30/2023***
Trial Balance:	***3.00 - Trial Balance***
Workpaper:	***1a.02a - Governance Letter Attachment***

Account	Description	Debit	Credit
E01-005-760-728-365-000	Special Trans-Selected Pupils		
E01-005-760-737-365-000	Transportation Chargeback - In-Town Bus		
Total		**446,887.00**	**446,887.00**
Adjusting Journal Entries JE # 105			
PBC Entry #8517			
B01-122-000---	Due from Federal Gov't thru Dept. of Ed.	158,668.00	
R01-005-000-150-400-012	SFRF Gov Summer Pro Federal Aids & Grants		1,799.00
R01-005-000-160-400-012	ESSER III - Federal Aids &grants		40,966.00
R01-005-720-170-400-000	COVID Testing Federal Aid		115,903.00
Total		**158,668.00**	**158,668.00**
Adjusting Journal Entries JE # 106			
PBC Entries #8614 through #8619			
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	24.00	
E01-100-203-000-218-000	Elementary Sub Teachers - TRA	27.00	
E01-100-406-619-303-000	Fed Contracted Special Ed Services	2,683.00	
E01-100-412-740-140-000	Elementary ECSE Teacher - Salaries	1,435.00	
E01-100-412-740-210-000	Elementary ECSE - FICA	110.00	
E01-100-412-740-218-000	Elementary ECSE - TRA	123.00	
E01-100-412-740-220-000	Elem ECSE - Health Insurance	182.00	
E01-300-210-000-210-000	HS Substitute Teachers - FICA	3.00	
E01-300-210-000-210-000	HS Substitute Teachers - FICA	20.00	
E01-300-210-000-210-000	HS Substitute Teachers - FICA	4.00	
E01-300-210-000-218-000	HS Substitute Teachers - TRA	5.00	
E01-300-210-000-218-000	HS Substitute Teachers - TRA	4.00	
E01-300-211-000-145-000	HS Substitute Salaries	208.00	
E01-300-211-000-145-000	HS Substitute Salaries	260.00	
E01-300-211-000-145-000	HS Substitute Salaries	52.00	
E01-300-411-740-140-000	HS Autism Teacher - Salaries	1,561.00	
E01-300-411-740-210-000	HS Autism - FICA	119.00	
E01-300-411-740-218-000	HS Autism - TRA	133.00	
E06-005-870-000-305-000	Contracted Service Middle School	120,700.00	
R06-005-000-000-092-000	Bldg Construction Interest Income	318.00	
B06-206-001---	Accounts Payable - Manual		120,700.00
E01-100-203-000-140-500	Elementary 5th Grade Teacher - Salaries		1,434.00
E01-100-203-000-210-500	Elementary 5th Grade - FICA		110.00
E01-100-203-000-218-500	Elementary 5th Grade - TRA		123.00
E01-100-203-000-220-500	Elementary 5th Grade - Health Insurance		182.00
E01-100-406-740-366-000	Spec Ed Payment for Travel to Agency		603.00
E01-100-406-740-394-000	Spec Ed Payment to Agency		1,715.00
E01-100-406-740-397-000	Special Ed Benefits Purch fr		366.00
E01-100-420-740-210-000	Elementary Special Ed - FICA		24.00
E01-100-420-740-218-000	Elementary Special Ed - TRA		27.00
E01-300-404-740-140-000	HS Physically Impaired Salaries		1,561.00
E01-300-404-740-210-000	Physically Impaired - FICA		119.00
E01-300-404-740-218-000	Physically Impaired - TRA		133.00
E01-300-407-740-140-000	HS SLD - Salaries		26.00
E01-300-407-740-140-000	HS SLD - Salaries		182.00
E01-300-407-740-210-000	HS SLD - FICA		3.00

Client: ***26939 - Independent School District No. 150***
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Period Ending: ***6/30/2023***
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Workpaper: ***1a.02a - Governance Letter Attachment***

Account	Description	Debit	Credit
E01-300-410-740-145-000	HS OHD Substitute - Salaries		182.00
E01-300-410-740-145-000	HS OHD Substitute - Salaries		78.00
E01-300-410-740-210-000	HS OHD - FICA		20.00
E01-300-410-740-218-000	HS OHD - TRA		5.00
E01-300-411-740-145-000	HS Autistm Substitute-Salaries		26.00
E01-300-411-740-145-000	HS Autistm Substitute-Salaries		26.00
E01-300-411-740-210-000	HS Autism - FICA		4.00
E01-300-411-740-218-000	HS Autism - TRA		4.00
E06-005-870-000-305-000	Contracted Service Middle School		318.00
Total		**127,971.00**	**127,971.00**

Adjusting Journal Entries JE # 107
PBC Entries #8622 - #8651

Account	Description	Debit	Credit
E01-100-406-740-366-000	Spec Ed Payment for Travel to Agency	603.00	
E01-100-406-740-394-000	Spec Ed Payment to Agency	1,715.00	
E01-100-406-740-397-000	Special Ed Benefits Purch fr	366.00	
E01-300-210-000-210-000	HS Substitute Teachers - FICA	2.00	
E01-300-210-000-218-000	HS Substitute Teachers - TRA	2.00	
E01-300-211-000-145-000	HS Substitute Salaries	28.00	
E01-300-212-318-140-000	Incentive - HS Art - Salaries	11,803.00	
E01-300-212-318-210-000	Incentive - HS Art - FICA	740.00	
E01-300-212-318-218-000	Incentive - HS Art - TRA	1,009.00	
E01-300-212-318-220-000	Incentive - HS Art - Health Insurance	1,000.00	
E01-300-212-318-250-000	Incentive - HS Art - 403b Match	292.00	
E01-300-212-318-430-000	Incentive - HS Art - Supplies	2,115.00	
E01-100-406-619-303-000	Fed Contracted Special Ed Services		2,683.00
E01-300-212-000-430-000	HS Art - Supplies		1,500.00
E01-300-212-313-140-000	Integration - HS Art - Salaries		11,803.00
E01-300-212-313-210-000	Integration - HS Art - FICA		740.00
E01-300-212-313-218-000	Integration - HS Art - TRA		1,009.00
E01-300-212-313-220-000	Integration - HS Art - Health Insurance		1,000.00
E01-300-212-313-250-000	Integrration HS Art - 403b Match		292.00
E01-300-212-313-430-000	Integration - HS Art - Supplies		616.00
E01-300-403-740-140-000	HS DCD M-S - Salaries		28.00
E01-300-403-740-210-000	HS DCD M-S - FICA		2.00
E01-300-403-740-218-000	HS DCD M-S - TRA		2.00
Total		**19,675.00**	**19,675.00**

Adjusting Journal Entries JE # 108
Region generated FA entry

Account	Description	Debit	Credit
B98-141-000---	Site Improvements	32,864.00	
B98-142-000---	Buildings	58,739.00	
B98-143-000---	Equipment	463,999.00	
B98-430-000---	Investment in General Fixed Assets		555,602.00
Total		**555,602.00**	**555,602.00**

Adjusting Journal Entries JE # 109
PBC Entry to adjust FCT to actual

Account	Description	Debit	Credit
B01-101-000---	Cash - General	63.00	
E01-005-105-000-329-000	Postage	34.00	

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Account	Description	Debit	Credit
B01-206-000---	Accounts Payable		34.00
R01-005-000-000-099-000	Misc Revenue from Local Sources		63.00
Total		**97.00**	**97.00**

Adjusting Journal Entries JE # 200
CLIENT DO NOT POST: to adjust fund balances to match period 14

Account	Description	Debit	Credit
B01-422-000---	Unappropriated Fund Balance	58,297.00	
B01-449-000---	Reserved Safe Sch/Crime Levy	65,739.00	
B04-444-000---	School Readiness (Fd 04)	1,000.00	
B04-463-000---	Restricted For Comm Ed Deficit	30,522.00	
B06-464-000---	Restricted Fund Balance	3,091.00	
B21-401-000---	FB Interest/Misc	15,479.00	
B01-403-000---	Rsvd For Staff Development		1,451.00
B01-438-000---	Gifted & Talented		223.00
B01-467-000---	Rst/Rsvd for LTFM		121,369.00
B01-472-000---	Rst/Rsvd for Med Asst		16,472.00
B04-431-000---	Reserved For Comm. Ed.		1,505.00
B04-432-000---	Res. For Early Child & Fam Ed.		30,017.00
B06-467-000---	Rst/Rsvd for LTFM		3,091.00
B01-462-000---	Assigned Fund Balance		
B04-464-000---	Restricted Fund Balance		
B07-463-000---	Debt Service Unassigned		
B07-464-000---	Restricted Fund Balance		
Total		**174,128.00**	**174,128.00**
	Total Adjusting Journal Entries	**16,042,219.00**	**16,042,219.00**
	Total All Journal Entries	**16,042,219.00**	**16,042,219.00**