



November 18, 2024

To the Board
Independent School District No. 150
Hawley Public Schools
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, 2024, and have issued our report thereon dated November 18, 2024. 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

As communicated in our letter dated June 18, 2024, 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. 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.

We have provided our findings regarding significant control deficiencies over financial reporting and material weaknesses and material noncompliance, and other matters noted during our audit in a separate letter to you dated November 18, 2024.

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 fiscal year 2024. 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.

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-employment benefits and net pension liability are based on an actuary's calculation in accordance with the employment 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 November 18, 2024.

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 2024 - Independent School District No. 150**
Period Ending: **6/30/2024**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 100			
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 # 101			
CLIENT POST: To adjust property taxes receivables to actual			
B01-110-000---	Current Property Taxes Receivable	38,637.00	
B07-110-000---	Current Property Taxes Receivable	960,449.00	
R04-005-000-321-001-000	Comm Service - Property Tax Levy	15,523.00	
B04-110-000---	Current Property Taxes Receivable		15,523.00
R01-005-000-000-001-000	Property Tax Levy - General Fund		38,637.00
R07-005-000-000-001-000	Debt Service - Property Tax Levy		960,449.00
Total		1,014,609.00	1,014,609.00

Adjusting Journal Entries JE # 102			
CLIENT POST: To adjust delinquents to actual			
B01-111-000---	Delinquent Property Taxes Receivable	2,130.00	
B04-111-000---	Delinquent Property Taxes Receivable	36.00	
B07-111-000---	Delinquent Property Taxes Receivable	23,312.00	
B01-231-000---	Deferred Revenue-Delinquent Taxes		1,197.00
B04-231-000---	Deferred Revenue-Delinquent Taxes		23.00
B07-231-000---	Deferred Revenue-Delinquent Taxes		12,405.00
R01-005-000-000-001-000	Property Tax Levy - General Fund		933.00
R04-005-000-321-001-000	Comm Service - Property Tax Levy		13.00
R07-005-000-000-001-000	Debt Service - Property Tax Levy		10,907.00
Total		25,478.00	25,478.00

Adjusting Journal Entries JE # 103			
CLIENT POST: To record levy for subsequent year			
B04-235-000---	Property Taxes Levied For Subsequent Yrs	11,247.00	
R01-005-000-000-001-000	Property Tax Levy - General Fund	391,356.00	
R07-005-000-000-001-000	Debt Service - Property Tax Levy	1,259.00	
B01-235-000---	Property Taxes Levied For Subsequent Yrs		391,356.00
B07-235-000---	Property Taxes Levied For Subsequent Yrs		1,259.00
R04-005-000-321-001-000	Comm Service - Property Tax Levy		11,247.00
Total		403,862.00	403,862.00

Adjusting Journal Entries JE # 104			
CLIENT POST: To reclassify restrictions			
B04-101-000---	Cash - Community Service	30,239.00	
R01-005-000-000-001-000	Property Tax Levy - General Fund	509,886.00	
R01-005-000-000-001-000	Property Tax Levy - General Fund	30,000.00	
B01-101-000---	Cash - General		30,239.00
R01-005-000-000-211-000	General Education Aid		30,000.00
R01-005-000-302-001-000	Operating Capital Levy		65,301.00
R01-005-000-315-001-000	Integration - Levy		17,482.00

Client: **26939 - Independent School District No. 150**
Engagement: **AA 2024 - Independent School District No. 150**
Period Ending: **6/30/2024**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
R01-005-000-335-001-000	Q Comp Levy		389.00
R01-005-000-342-001-000	Safe School Levy		41,310.00
R01-005-000-830-001-000	Career & Technical Levy		95,968.00
R01-005-850-348-001-000	Lease Levy		110,547.00
R01-005-865-000-001-000	LTFM Levy		148,650.00
R04-005-580-325-001-000	ECFE - Property Tax Levy		16,610.00
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
B07-101-000---	Cash - Debt Redemption		
R01-005-850-000-001-000	Health and Safety Levy		
R04-005-000-321-001-000	Comm Service - Property Tax Levy		
R04-005-570-798-001-000	School Age Care Levy		
R07-005-000-000-001-000	Debt Service - Property Tax Levy		
Total		570,125.00	570,125.00
Adjusting Journal Entries JE # 105			
CLIENT POST: To record nonspendable fund balance			
B01-422-000---	Unappropriated Fund Balance		
B01-460-000---	Nonspendable Fund Balance		
B02-130-000---	Inventory		
B02-460-000---	Nonspendable Fund Balance		
E02-005-770-701-490-000	Food Service - Lunch Food		
Total		0.00	0.00
Adjusting Journal Entries JE # 106			
CLIENT POST: CY GASB 68 entry to record direct aid contribution items			
E01-010-203-000-000-891	Pension Expense	37,055.00	
E01-020-203-000-000-891	Pension Expense	37,055.00	
R01-005-000-000-000-397	Revenue - State Aid		74,110.00
Total		74,110.00	74,110.00
Adjusting Journal Entries JE # 107			
CLIENT POST: To spread levy			
B04-101-000---	Cash - Community Service	21,811.00	
B07-101-000---	Cash - Debt Redemption	848,891.00	
B07-101-000---	Cash - Debt Redemption	1,499,946.00	
R01-005-000-000-001-000	Property Tax Levy - General Fund	848,891.00	
R01-005-000-000-001-000	Property Tax Levy - General Fund	1,499,946.00	
R01-005-000-000-001-000	Property Tax Levy - General Fund	21,811.00	
B01-101-000---	Cash - General		848,891.00
B01-101-000---	Cash - General		1,499,946.00
B01-101-000---	Cash - General		21,811.00
R04-005-000-321-001-000	Comm Service - Property Tax Levy		21,811.00
R07-005-000-000-001-000	Debt Service - Property Tax Levy		848,891.00
R07-005-000-000-001-000	Debt Service - Property Tax Levy		1,499,946.00
Total		4,741,296.00	4,741,296.00
Adjusting Journal Entries JE # 108			
CLIENT POST: To record revenue restrictions			

Client: **26939 - Independent School District No. 150**
Engagement: **AA 2024 - Independent School District No. 150**
Period Ending: **6/30/2024**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
R01-005-000-000-211-000	General Education Aid	893,248.00	
R01-005-000-302-211-000	Operating Capital - General Ed Aid		196,548.00
R01-005-000-306-211-000	Staff Development - General Ed Aid		166,284.00
R01-005-000-317-211-000	Basic Skills - General Ed Aid		244,830.00
R01-005-000-330-211-000	Learning & Development - General Ed Aid		270,444.00
R01-005-000-388-211-000	Gifted & Talented - General Ed Aid		15,142.00
Total		893,248.00	893,248.00

Adjusting Journal Entries JE # 109

CLIENT POST: To adjust state aid receivables to actual

B01-121-000---	Due from Department of Education	1,167,371.00	
B04-101-000---	Cash - Community Service	1,001.00	
B04-121-000---	Due from Department of Education	5,824.00	
B07-101-000---	Cash - Debt Redemption	16,412.00	
B07-121-000---	Due from Dept of Education	65,149.00	
R01-005-000-000-211-000	General Education Aid	16,412.00	
R01-005-000-000-211-000	General Education Aid	1,001.00	
R01-005-420-740-360-000	Special Ed General	12,166.00	
R01-005-865-000-317-000	LTFM State Aid	6,730.00	
R04-005-000-351-301-000	Nonpublic Pupil Aid-Tests/Textbooks	141.00	
R07-005-000-000-234-000	Debt Service Ag Credit	520.00	
B01-101-000---	Cash - General		16,412.00
B01-101-000---	Cash - General		1,001.00
R01-005-000-000-211-000	General Education Aid		1,026,334.00
R01-005-000-000-227-000	Abatement Aid		394.00
R01-005-000-000-234-000	Ag Credit		2,636.00
R01-005-000-000-360-000	State Aid for Special Education		108,783.00
R01-005-000-312-300-000	Literacy Incentive Aid		6,022.00
R01-005-000-313-300-000	Ach & Int State Aid		4,447.00
R01-005-000-317-300-000	English Learner Cross Subsidy Revenue		820.00
R01-005-000-335-300-000	State Aid for Q Comp		17,702.00
R01-005-000-373-300-000	Student Support Personnel Aid		4,000.00
R01-005-000-374-300-000	Student Support Personnel C&I		4,000.00
R01-005-000-830-300-000	Career & Technical Aid		4,526.00
R01-005-620-343-300-000	School Library Aid		4,000.00
R01-005-790-000-369-000	Summer Unemployment Revenue		2,603.00
R04-005-000-321-227-000	Comm Service - Abatement Aid		10.00
R04-005-000-321-234-000	Comm Service Ag Credit		1,180.00
R04-005-580-325-300-000	ECFE - State Aid		2,787.00
R04-005-580-328-300-000	Home Visiting Aid		56.00
R04-005-582-344-300-000	Learning Readiness - State Aid		2,665.00
R04-005-583-354-300-000	Preschool - Screening State Aid		268.00
R07-005-000-000-258-000	Debt Service - Other State Credits		30,829.00
R07-005-865-000-317-000	Debt Service LTFM State Aid		51,252.00
R01-005-000-000-201-000	Endowment Fund Apportionment		
Total		1,292,727.00	1,292,727.00

Adjusting Journal Entries JE # 110

CLIENT POST (DO NOT REVERSE): To adjusted deferred revenue to actual as of 6/30/24

R02-005-000-701-601-000	Food Service - Food Sales	1,786.00	
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Client: **26939 - Independent School District No. 150**
Engagement: **AA 2024 - Independent School District No. 150**
Period Ending: **6/30/2024**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
B02-230-000---	Deferred Revenue		1,786.00
Total		1,786.00	1,786.00

Adjusting Journal Entries JE # 113

CLIENT POST: Non-spendable for general fund prepaids and inventory

B01-460-000---	Nonspendable Fund Balance	41,624.00	
B01-422-000---	Unappropriated Fund Balance		41,624.00
Total		41,624.00	41,624.00

Adjusting Journal Entries JE # 114

CLIENT DO NOT POST: to record July invoice from Contegry and record retainage, client already posted on their side #9238

E06-005-870-000-305-001	Contracted Service HS Remodel	986,010.00	
E06-005-870-000-305-001	Contracted Service HS Remodel	14,584.00	
B06-206-000---	Accounts Payable		986,010.00
B06-220-000---	Construction Contracts Payable		14,584.00
Total		1,000,594.00	1,000,594.00

Adjusting Journal Entries JE # 115

CLIENT POST: to reverse payable for interest as it will be posted to accrued interest

B07-206-000---	Accounts Payable	1,263,813.00	
E07-005-910-000-720-000	Debt Redemption, Bond Interest		1,263,813.00
Total		1,263,813.00	1,263,813.00

Adjusting Journal Entries JE # 116

CLIENT DO NOT POST: partially reverse JE 8630, Hillyard Hutchinson was already expensed in FY23, client already posted on their side #9230

B01-131-000---	Prepaid Expenses and Deposits	4,932.00	
E01-005-810-302-530-000	Custodial - Maintenance Equipment		4,932.00
Total		4,932.00	4,932.00

Adjusting Journal Entries JE # 117

CLIENT POST: reverse client vacation accrual

B01-201-000---	Salaries and Wages Payable	48,138.00	
E01-100-203-000-299-000	Elementary Personal Leave Incentive Pay		48,138.00
Total		48,138.00	48,138.00

Adjusting Journal Entries JE # 118

CLIENT POST: To record new RTU lease

E01-005-760-302-535-000	Bus/Vehicle Purchases (Capital Lease)	96,101.00	
E01-005-760-302-589-000	Lease Transactions/Installment		96,101.00
Total		96,101.00	96,101.00

Adjusting Journal Entries JE # 119

CLIENT POST: To reclass debit balance in sales of assets for reporting purposes

E01-005-105-000-899-000	Miscellaneous Expense	2,177.00	
R01-005-000-000-620-146	Sales of Material - Manufacturing		2,177.00
Total		2,177.00	2,177.00

Client: **26939 - Independent School District No. 150**
Engagement: **AA 2024 - Independent School District No. 150**
Period Ending: **6/30/2024**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 120			
CLIENT POST: To record liability for FIN 374 Student Support Coop			
R01-005-000-374-300-000	Student Support Personnel C&I	20,000.00	
B01-212-000---	Due to Other Gov't		20,000.00
Total		20,000.00	20,000.00

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 121			
CLIENT POST: To update receivables/revenue based on newest MDE reports			
B01-121-000---	Due from Department of Education	22,713.00	
R01-005-000-000-211-000	General Education Aid	9,228.00	
R01-005-000-000-360-000	State Aid for Special Education	10,999.00	
R01-005-000-000-211-000	General Education Aid		33,712.00
R01-005-000-302-211-000	Operating Capital - General Ed Aid		751.00
R01-005-000-306-211-000	Staff Development - General Ed Aid		477.00
R01-005-000-317-211-000	Basic Skills - General Ed Aid		5,570.00
R01-005-000-330-211-000	Learning & Development - General Ed Aid		2,386.00
R01-005-000-388-211-000	Gifted & Talented - General Ed Aid		44.00
Total		42,940.00	42,940.00

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 200			
CLIENT DO NOT POST: to adjust fund balances to match period 14			
B01-403-000---	Rsvd For Staff Development	16,354.00	
B01-422-000---	Unappropriated Fund Balance	125,673.00	
B01-424-000---	Reserved For Operating Capital	382,535.00	
B01-438-000---	Gifted & Talented	179.00	
B01-449-000---	Reserved Safe Sch/Crime Levy	40,304.00	
B04-463-000---	Restricted For Comm Ed Deficit	59,420.00	
B04-464-000---	Restricted Fund Balance	26,099.00	
B07-425-000---	Reserved for Bond Refundings	7,070,000.00	
B01-422-000---	Unappropriated Fund Balance		158,300.00
B01-462-000---	Assigned Fund Balance		125,224.00
B01-462-000---	Assigned Fund Balance		19.00
B01-467-000---	Rst/Rsvd for LTFM		237,282.00
B01-472-000---	Rst/Rsvd for Med Asst		6,115.00
B04-431-000---	Reserved For Comm. Ed.		29,843.00
B04-432-000---	Res. For Early Child & Fam Ed.		30,007.00
B04-444-000---	School Readiness (Fd 04)		25,669.00
B07-464-000---	Restricted Fund Balance		7,070,000.00
B21-401-000---	FB Interest/Misc		38,105.00
B01-412-000---	RST/RVD LITERACY/READ ACT		
B06-464-000---	Restricted Fund Balance		
B06-467-000---	Rst/Rsvd for LTFM		
Total		7,720,564.00	7,720,564.00

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 201			
CLIENT DO NOT POST: To reclass Pemberton Law invoice			
E01-005-150-000-305-000	Legal Services	772.00	
E01-005-640-316-305-000	District Staff Development - Misc		772.00
Total		772.00	772.00

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Period Ending: **6/30/2024**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 202			
PBC Entries 9175-9182			
B01-130-000---	Inventory	5,928.00	
B02-460-000---	Nonspendable Fund Balance	3,578.00	
E01-200-291-000-401-133	Musical - Supplies	118.00	
E01-200-292-000-430-000	General Athletics - Supplies	98.00	
E02-005-770-701-490-000	Food Service - Lunch Food	3,578.00	
E02-005-770-701-491-000	Food Service - USDA Commodities	55,760.00	
E04-005-505-321-401-000	Community Ed - General Supplies	816.00	
E06-005-870-000-305-001	Contracted Service HS Remodel	181,392.00	
R01-005-294-000-021-114	Track Coop Fees	1,896.00	
B01-115-000---	Other Accounts Receivable		1,896.00
B01-206-000---	Accounts Payable		216.00
B02-130-000---	Inventory		3,578.00
B02-464-000---	Restricted Fund Balance		3,578.00
B04-206-000---	Accounts Payable		816.00
B06-220-000---	Construction Contracts Payable		181,392.00
E01-300-630-302-466-000	HS Instructional Technology Devices		5,928.00
R02-005-000-701-474-000	Food Service - Commodity Discounts		55,760.00
Total		253,164.00	253,164.00

Adjusting Journal Entries JE # 203

PBC Entry: entries 9183-9192

B01-101-000---	Cash - General	875.00	
E01-005-760-720-442-001	Transportation - Bus Repair & Maint	300.00	
E01-005-813-000-350-000	Contracted Building Repair	15,743.00	
E01-005-865-363-350-000	LTFM - Fire Safety	1,840.00	
E01-100-203-000-295-000	Elementary Employee Benefits Chargeback	35,662.00	
E01-100-203-000-299-000	Elementary Personal Leave Incentive Pay	22,698.00	
E01-100-203-000-299-000	Elementary Personal Leave Incentive Pay	9,021.00	
E01-100-203-000-369-000	Elementary Field Trips	301.00	
E01-100-203-000-430-098	Elem Misc Grant Supplies	824.00	
E01-100-203-000-430-501	Elementary 5th Grade Supplies - A. Thompson	100.00	
E01-100-203-000-430-604	Elementary 6th Grade Supplies - Beau Lofgren	100.00	
E01-100-291-000-401-133	Elementary Musical - Supplies	1,665.00	
E01-100-406-740-394-000	Spec Ed Payment to Agency	1,284.00	
E01-100-406-740-397-000	Special Ed Benefits Purch fr	625.00	
E01-200-291-000-430-145	Supplies - ESports	1,000.00	
E01-300-211-000-295-000	HS Employee Benefits Chargebacks	35,662.00	
E01-300-211-000-299-000	HS Personal Leave Incentive Pay	10,453.00	
E02-005-770-707-490-000	Food Service - Special Function Food	1,250.00	
E04-005-580-328-430-000	Home Visiting - Supplies	875.00	
E04-005-582-337-401-000	Pthwy II - Supplies	14,140.00	
E06-005-870-000-305-001	Contracted Service HS Remodel	1,821.00	
B01-201-000---	Salaries and Wages Payable		22,698.00
B01-201-000---	Salaries and Wages Payable		19,474.00
B01-206-000---	Accounts Payable		19,792.00
B04-101-000---	Cash - Community Service		875.00
B06-206-000---	Accounts Payable		1,821.00
E01-005-930-000-295-000	Employee Benefits Chargeback		71,324.00

Client: **26939 - Independent School District No. 150**
Engagement: **AA 2024 - Independent School District No. 150**
Period Ending: **6/30/2024**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-100-203-000-430-000	Elementary Instructional Supplies		100.00
E01-100-203-000-430-000	Elementary Instructional Supplies		100.00
E01-200-292-000-430-000	General Athletics - Supplies		1,000.00
E01-300-715-342-310-000	Safe Schools - School Security Officer		875.00
E02-005-770-701-490-000	Food Service - Lunch Food		1,250.00
E04-005-590-000-140-000	Preschool - Salaries		14,140.00
R01-005-000-000-060-133	Musical Revenue		1,665.00
R01-005-000-000-098-000	Misc Grants		824.00
R01-005-000-000-099-000	Misc Revenue from Local Sources		301.00
Total		156,239.00	156,239.00

Adjusting Journal Entries JE # 204

PBC entries 9193-9265, excluding 9230 and 9238 as EB already posted those

B01-101-000---	Cash - General	1,268.00	
B01-101-000---	Cash - General	12,559.00	
B01-115-000---	Other Accounts Receivable	900.00	
B01-130-000---	Inventory	7,433.00	
B01-215-030---	Health Insurance Payable	40,626.00	
B21-101-000---	Student Activity Cash	500.00	
E01-005-105-000-401-000	District Office - General Supplies	88.00	
E01-005-850-302-580-000	Facilities Principal Capital Lease	91,894.00	
E01-100-201-000-430-001	Kindergarten Supplies- Hansen	135.00	
E01-100-203-000-145-000	Elementary Teachers Substitute - Salaries	1,820.00	
E01-100-203-000-161-000	Elementary Paraprofessional	4,706.00	
E01-100-203-000-161-000	Elementary Paraprofessional	2,321.00	
E01-100-203-000-161-000	Elementary Paraprofessional	1,153.00	
E01-100-203-000-161-000	Elementary Paraprofessional	1,240.00	
E01-100-203-000-161-000	Elementary Paraprofessional	2,872.00	
E01-100-203-000-161-000	Elementary Paraprofessional	313.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	360.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	178.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	88.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	95.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	198.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	124.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	4,263.00	
E01-100-203-000-214-000	Elementary Paras - PERA	353.00	
E01-100-203-000-214-000	Elementary Paras - PERA	174.00	
E01-100-203-000-214-000	Elementary Paras - PERA	86.00	
E01-100-203-000-214-000	Elementary Paras - PERA	93.00	
E01-100-203-000-214-000	Elementary Paras - PERA	215.00	
E01-100-203-000-214-000	Elementary Paras - PERA	3,361.00	
E01-100-203-000-218-000	Elementary Sub Teachers - TRA	125.00	
E01-100-203-000-250-000	Elementary Teachers - 403b Match	67.00	
E01-100-203-000-299-000	Elementary Personal Leave Incentive Pay	25,440.00	
E01-100-203-000-430-000	Elementary Instructional Supplies	463.00	
E01-100-203-000-430-203	Elementary 2nd Grade Supplies - Hokanson	469.00	
E01-100-203-000-430-303	Elementary 3rd Grade Supplies - Martin	187.00	
E01-100-203-000-430-303	Elementary 3rd Grade Supplies - Martin	17.00	
E01-100-203-000-430-304	Elementary 3rd Grade Supplies - Christenson	205.00	

Client: **26939 - Independent School District No. 150**
Engagement: **AA 2024 - Independent School District No. 150**
Period Ending: **6/30/2024**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-100-203-000-430-401	Elementary 4th Grade Supplies - McEvers	322.00	
E01-100-203-000-430-504	Elementary 5th Grade Supplies - Vetter	316.00	
E01-100-276-317-140-000	Elementary - Basic Skills Salaries	1,631.00	
E01-100-400-372-390-000	Pyemt For Ed-MN Dist	1,337.00	
E01-100-407-740-145-000	Special Ed Substitute-Salaries	325.00	
E01-100-407-740-161-000	Elementary SLD Paraprof/Personal Care Assist	18,914.00	
E01-100-407-740-210-000	Elementary SLD - FICA	1,447.00	
E01-100-407-740-214-000	Elementary SLD - PERA	1,419.00	
E01-100-407-740-250-000	Elementary SLD - 403b Match	619.00	
E01-100-408-740-140-000	Elementary EBD - Salaries	14,939.00	
E01-100-408-740-161-000	Elementary EBD Paraprof/Personal Care Assist	18,592.00	
E01-100-408-740-162-000	Elementary One-to-One Paraprofessional	14,417.00	
E01-100-408-740-210-000	Elementary EBD - FICA	1,422.00	
E01-100-408-740-210-000	Elementary EBD - FICA	1,103.00	
E01-100-408-740-210-000	Elementary EBD - FICA	1,143.00	
E01-100-408-740-214-000	Elementary EBD - PERA	1,394.00	
E01-100-408-740-214-000	Elementary EBD - PERA	1,081.00	
E01-100-408-740-218-000	Elementary EBD - TRA	1,307.00	
E01-100-408-740-250-000	Elementary EBD - 403b Match	200.00	
E01-100-408-740-250-000	Elementary EBD - 403b Match	495.00	
E01-100-410-740-161-000	Elementary OHD Paraprof/Personal Care Assist	15,339.00	
E01-100-410-740-210-000	Elementary OHD - FICA	1,173.00	
E01-100-410-740-214-000	Elementary OHD - PERA	1,150.00	
E01-100-411-740-140-000	Elementary Autism - Salaries	39,152.00	
E01-100-411-740-145-000	Elementary Autism Substitute - Salaries	78.00	
E01-100-411-740-161-000	Elementary Autism Paraprofessional	19,742.00	
E01-100-411-740-162-000	Elementary Autism One-to-One Paraprofessional	15,277.00	
E01-100-411-740-210-000	Elementary Autism - FICA	1,510.00	
E01-100-411-740-210-000	Elementary Autism - FICA	6.00	
E01-100-411-740-210-000	Elementary Autism - FICA	2,823.00	
E01-100-411-740-214-000	Elementary Autism - PERA	1,481.00	
E01-100-411-740-218-000	Elementary Autism - TRA	7.00	
E01-100-411-740-218-000	Elementary Autism - TRA	3,426.00	
E01-100-411-740-220-000	Elementary Autism - Health Insurance	3,236.00	
E01-100-411-740-250-000	Elementary Autism - 403b Match	717.00	
E01-100-411-740-433-000	Elementary Autism - Supplies	450.00	
E01-100-412-740-161-000	Elementary ECSE Paraprof/Personal Assistant	14,459.00	
E01-100-412-740-210-000	Elementary ECSE - FICA	1,106.00	
E01-100-412-740-214-000	Elementary ECSE - PERA	1,084.00	
E01-100-420-740-401-000	Elementary Special Ed Supplies	23.00	
E01-100-422-740-140-000	ADSIS Grant Lic Teacher - Salaries	550.00	
E01-100-422-740-210-000	Elementary ADSIS - FICA	39.00	
E01-100-422-740-218-000	Elementary ADSIS - TRA	48.00	
E01-100-640-316-366-000	Elementary Staff Dev. Travel	367.00	
E01-100-712-373-156-000	School Social Worker - Salaries	36,000.00	
E01-200-204-414-140-000	Title II Teacher - Salaries	22,524.00	
E01-200-204-414-210-000	Title II - FICA	1,700.00	
E01-200-204-414-218-000	Title II - TRA	1,900.00	
E01-200-216-401-110-000	Title I - Administrative Salary	1,000.00	
E01-200-216-401-161-000	Title I Paraprofessional	5,542.00	
E01-200-216-401-165-637	Homeless - School Counselor Salaries	1,168.00	

Client: **26939 - Independent School District No. 150**
Engagement: **AA 2024 - Independent School District No. 150**
Period Ending: **6/30/2024**
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Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-200-216-401-210-000	Title I - FICA	424.00	
E01-200-216-401-218-000	Title I - TRA	5.00	
E01-300-211-000-145-000	HS Substitute Salaries	130.00	
E01-300-211-000-210-000	HS Study Hall - FICA	9.00	
E01-300-211-000-218-000	HS Study Hall - TRA	23.00	
E01-300-212-000-430-000	HS Art - Supplies	500.00	
E01-300-215-000-140-000	HS Business - Salaries	1,925.00	
E01-300-220-000-430-000	HS English - Supplies	379.00	
E01-300-220-000-430-000	HS English - Supplies	170.00	
E01-300-220-000-430-000	HS English - Supplies	60.00	
E01-300-240-000-430-000	HS Health & Phy Ed - Supplies	139.00	
E01-300-250-302-530-000	HS FaC's - Equipment	1,952.00	
E01-300-250-302-530-000	HS FaC's - Equipment	410.00	
E01-300-250-302-530-000	HS FaC's - Equipment	608.00	
E01-300-255-000-140-000	HS Tech Ed - Salaries	2,903.00	
E01-300-258-000-430-000	HS Instrumental Music - Supplies	180.00	
E01-300-258-000-430-000	HS Instrumental Music - Supplies	108.00	
E01-300-258-000-430-000	HS Instrumental Music - Supplies	336.00	
E01-300-260-000-430-000	HS Science - Supplies	47.00	
E01-300-301-830-185-000	HS Ag Vocational Extended Salary	3,852.00	
E01-300-301-830-185-000	HS Ag Vocational Extended Salary	6,694.00	
E01-300-301-830-433-000	HS Vocational Ag - Supplies	118.00	
E01-300-303-000-140-000	HS Ag - Salaries	6,010.00	
E01-300-331-830-140-000	HS Vocational FaCS - Salaries	3,084.00	
E01-300-331-830-433-000	HS Vocational FaCS - Supplies	2,592.00	
E01-300-341-830-140-000	HS Vocational Business - Salaries	60,087.00	
E01-300-341-830-210-000	HS Vocational Business - FICA	4,164.00	
E01-300-341-830-218-000	HS Vocational Business - TRA	5,426.00	
E01-300-341-830-220-000	HS Vocational Business - Health Insurance	5,587.00	
E01-300-341-830-250-000	HS Vocational Business - 403b Match	1,031.00	
E01-300-407-740-145-000	HS SLD Substitute - Salaries	130.00	
E01-300-407-740-161-000	HS SLD Paraprofessional/Personal Care Assistant	19,852.00	
E01-300-408-740-161-000	HS EBD Paraprofessional	19,852.00	
E01-300-408-740-210-000	HS EBD - FICA	1,381.00	
E01-300-408-740-214-000	HS EBD - PERA	1,489.00	
E01-300-408-740-220-000	HS EBD - Health Insurance	1,785.00	
E01-300-411-740-145-000	HS Autism Substitute-Salaries	312.00	
E01-300-411-740-161-000	HS Autism ParaProfessional	21,146.00	
E01-300-411-740-210-000	HS Autism - FICA	1,618.00	
E01-300-411-740-210-000	HS Autism - FICA	25.00	
E01-300-411-740-214-000	HS Autism - PERA	1,586.00	
E01-300-420-740-401-000	HS Special Ed Supplies	172.00	
E01-300-630-000-456-000	HS Instructional Tech Supplies	671.00	
E01-300-640-316-145-000	HS Staff Development Substitute - Salaries	1,183.00	
E01-300-710-000-430-000	HS Career Counseling - Supplies	40.00	
E02-005-770-705-490-000	Food Service - Breakfast Food	89,569.00	
E02-005-770-707-490-000	Food Service - Special Function Food	1,884.00	
E02-005-770-710-495-000	Supply Chain Assistance-Milk	30,519.00	
E04-005-505-321-404-001	Community Ed - Pool Concessions	836.00	
E04-005-505-733-365-000	Community Ed - Transportation Chargeback	12,559.00	
E06-005-870-000-305-000	Contracted Service Middle School	14,124.00	

Client: **26939 - Independent School District No. 150**
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Period Ending: **6/30/2024**
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Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E06-005-870-000-305-002	Contracted Service Elem Remodel	37,205.00	
R02-005-000-701-601-000	Food Service - Food Sales	20,173.00	
R02-005-000-701-601-000	Food Service - Food Sales	12,042.00	
B01-130-000---	Inventory		7,433.00
B01-201-000---	Salaries and Wages Payable		25,440.00
B01-206-000---	Accounts Payable		132,435.00
B01-206-000---	Accounts Payable		1,337.00
B04-101-000---	Cash - Community Service		836.00
B04-101-000---	Cash - Community Service		12,559.00
B06-101-000---	Construction Cash		932.00
E01-005-105-000-401-000	District Office - General Supplies		88.00
E01-005-298-000-401-728	Concessions Supplies		836.00
E01-005-630-000-320-000	Telecommunications (Telephone/Internet)		85.00
E01-005-720-000-154-000	School Nurse Salary		36,000.00
E01-005-760-713-365-000	Transportation Chargeback - Outside Dist		12,559.00
E01-005-813-000-350-000	Contracted Building Repair		895.00
E01-100-050-000-110-000	Elementary Principal - Salary		1,000.00
E01-100-201-000-430-001	Kindergarten Supplies- Hansen		135.00
E01-100-203-000-140-100	Elementary 1st Grade Teacher - Salaries		22,524.00
E01-100-203-000-146-000	Elementary Substitute Paras - Salaries		195.00
E01-100-203-000-161-000	Elementary Paraprofessional		1,079.00
E01-100-203-000-161-000	Elementary Paraprofessional		20.00
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA		83.00
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA		2.00
E01-100-203-000-210-100	Elementary 1st Grade - FICA		1,700.00
E01-100-203-000-214-000	Elementary Paras - PERA		81.00
E01-100-203-000-214-000	Elementary Paras - PERA		1.00
E01-100-203-000-218-000	Elementary Sub Teachers - TRA		5.00
E01-100-203-000-218-100	Elementary 1st Grade - TRA		1,900.00
E01-100-203-000-430-000	Elementary Instructional Supplies		463.00
E01-100-203-000-430-203	Elementary 2nd Grade Supplies - Hokanson		469.00
E01-100-203-000-430-303	Elementary 3rd Grade Supplies - Martin		187.00
E01-100-203-000-430-303	Elementary 3rd Grade Supplies - Martin		17.00
E01-100-203-000-430-304	Elementary 3rd Grade Supplies - Christenson		205.00
E01-100-203-000-430-401	Elementary 4th Grade Supplies - McEvers		322.00
E01-100-203-000-430-504	Elementary 5th Grade Supplies - Vetter		316.00
E01-100-403-740-162-000	Elementary DCD M-S - One-to-One Paraprofess		14,260.00
E01-100-403-740-162-000	Elementary DCD M-S - One-to-One Paraprofess		884.00
E01-100-403-740-210-000	Elementary DCD M-S - FICA		1,091.00
E01-100-403-740-210-000	Elementary DCD M-S - FICA		68.00
E01-100-403-740-214-000	Elementary DCD M-S - PERA		1,070.00
E01-100-404-740-140-000	Elementary Physically Impaired - Salaries		16,227.00
E01-100-404-740-161-000	Elem Physically Impaired - Paraprofessional		18,571.00
E01-100-404-740-161-000	Elem Physically Impaired - Paraprofessional		1,941.00
E01-100-404-740-210-000	Elem Physically Impaired - FICA		1,421.00
E01-100-404-740-210-000	Elem Physically Impaired - FICA		1,390.00
E01-100-404-740-214-000	Elem Physically Impaired PERA		1,393.00
E01-100-404-740-218-000	Elementary Physically Impaired - TRA		1,420.00
E01-100-404-740-250-000	Elementary Physically Impaired - 403b Match		364.00
E01-100-407-740-140-000	Elementary SLD - Salaries		37,864.00
E01-100-407-740-145-000	Special Ed Substitute-Salaries		1,365.00

Client: **26939 - Independent School District No. 150**
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Period Ending: **6/30/2024**
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Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-100-407-740-162-000	Elementary SLD One-to-One Para		19,123.00
E01-100-407-740-162-000	Elementary SLD One-to-One Para	470.00	
E01-100-407-740-210-000	Elementary SLD - FICA	1,463.00	
E01-100-407-740-210-000	Elementary SLD - FICA	104.00	
E01-100-407-740-210-000	Elementary SLD - FICA	2,908.00	
E01-100-407-740-214-000	Elementary SLD - PERA	1,434.00	
E01-100-407-740-218-000	Elementary SLD - TRA	102.00	
E01-100-407-740-218-000	Elementary SLD - TRA	3,285.00	
E01-100-407-740-250-000	Elementary SLD - 403b Match	200.00	
E01-100-407-740-250-000	Elementary SLD - 403b Match	848.00	
E01-100-408-740-145-000	Elementary EBD Substitute - Salaries	78.00	
E01-100-408-740-210-000	Elementary EBD - FICA	6.00	
E01-100-408-740-218-000	Elementary EBD - TRA	7.00	
E01-100-408-740-220-000	Elementary EBD - Health Insurance	3,236.00	
E01-100-408-740-433-000	Elementary EBD - Supplies	450.00	
E01-100-410-740-161-000	Elementary OHD Paraprof/Personal Care Assist	16,780.00	
E01-100-410-740-210-000	Elementary OHD - FICA	1,284.00	
E01-100-410-740-214-000	Elementary OHD - PERA	1,259.00	
E01-100-411-740-161-000	Elementary Autism Paraprofessional	16,430.00	
E01-100-411-740-161-000	Elementary Autism Paraprofessional	21,786.00	
E01-100-411-740-161-000	Elementary Autism Paraprofessional	2,247.00	
E01-100-411-740-210-000	Elementary Autism - FICA	88.00	
E01-100-411-740-210-000	Elementary Autism - FICA	1,645.00	
E01-100-411-740-214-000	Elementary Autism - PERA	86.00	
E01-100-411-740-214-000	Elementary Autism - PERA	1,634.00	
E01-100-411-740-250-000	Elementary Autism - 403b Match	619.00	
E01-100-412-740-161-000	Elementary ECSE Paraprof/Personal Assistant	20,982.00	
E01-100-412-740-210-000	Elementary ECSE - FICA	1,605.00	
E01-100-412-740-214-000	Elementary ECSE - PERA	1,574.00	
E01-100-420-740-145-000	Elementary Special Ed Substitute - Salaries	260.00	
E01-100-420-740-145-000	Elementary Special Ed Substitute - Salaries	325.00	
E01-100-420-740-210-000	Elementary Special Ed - FICA	20.00	
E01-100-420-740-210-000	Elementary Special Ed - FICA	25.00	
E01-100-420-740-218-000	Elementary Special Ed - TRA	23.00	
E01-100-420-740-218-000	Elementary Special Ed - TRA	28.00	
E01-100-420-740-433-000	Elementary Sp Ed Testing - Supplies	23.00	
E01-100-640-316-365-000	Transportation Chargeback - Elem Staff Dev	367.00	
E01-200-216-401-140-000	Title I Teacher - Salaries	550.00	
E01-200-216-401-140-000	Title I Teacher - Salaries	1,393.00	
E01-200-216-401-161-000	Title I Paraprofessional	313.00	
E01-200-216-401-210-000	Title I - FICA	39.00	
E01-200-216-401-210-000	Title I - FICA	111.00	
E01-200-216-401-210-000	Title I - FICA	4,263.00	
E01-200-216-401-214-000	Title I - PERA	3,361.00	
E01-200-216-401-218-000	Title I - TRA	48.00	
E01-200-216-401-218-000	Title I - TRA	127.00	
E01-200-216-401-250-000	Title I - 403b Match	67.00	
E01-200-216-401-401-637	Homeless - Supplies	40.00	
E01-200-291-000-140-135	Salaries - FFA	3,852.00	
E01-300-215-313-140-000	A&I Financial Literacy - Salaries	62,009.00	
E01-300-215-313-210-000	A&I Financial Literacy - FICA	4,164.00	

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Account	Description	Debit	Credit
E01-300-215-313-218-000	A&I Financial Literacy - TRA		5,426.00
E01-300-215-313-220-000	A&I Financial Literacy - Health Insurance		5,587.00
E01-300-215-313-250-000	A&I Financial Literacy - 403b Match		1,031.00
E01-300-220-000-430-000	HS English - Supplies		379.00
E01-300-220-000-430-000	HS English - Supplies		170.00
E01-300-220-000-430-000	HS English - Supplies		60.00
E01-300-240-000-430-000	HS Health & Phy Ed - Supplies		139.00
E01-300-250-000-140-000	HS FaCS - Salaries		3,084.00
E01-300-250-000-430-000	HS FaCS - Supplies		2,592.00
E01-300-250-000-430-000	HS FaCS - Supplies		36.00
E01-300-250-302-530-000	HS FaC's - Equipment		1,952.00
E01-300-250-302-530-000	HS FaC's - Equipment		410.00
E01-300-250-302-530-000	HS FaC's - Equipment		608.00
E01-300-258-000-430-000	HS Instrumental Music - Supplies		180.00
E01-300-258-000-430-000	HS Instrumental Music - Supplies		108.00
E01-300-258-000-430-000	HS Instrumental Music - Supplies		336.00
E01-300-260-000-430-000	HS Science - Supplies		47.00
E01-300-301-830-140-000	HS Vocational Ag - Salaries		6,694.00
E01-300-301-830-140-000	HS Vocational Ag - Salaries		6,010.00
E01-300-301-830-366-000	HS Vocational Ag - Travel		118.00
E01-300-361-830-140-000	HS Vocational Tech Ed - Salaries		2,903.00
E01-300-407-740-140-000	HS SLD - Salaries		130.00
E01-300-407-740-161-000	HS SLD Paraprofessionl/Personal Care Assistant		19,852.00
E01-300-408-740-145-000	HS EBD Substitute - Salaries		312.00
E01-300-408-740-161-000	HS EBD Paraprofessional		21,146.00
E01-300-408-740-210-000	HS EBD - FICA		1,618.00
E01-300-408-740-210-000	HS EBD - FICA		24.00
E01-300-408-740-214-000	HS EBD - PERA		1,586.00
E01-300-408-740-218-000	HS EBD - TRA		5.00
E01-300-410-740-145-000	HS OHD Substitute - Salaries		130.00
E01-300-410-740-161-000	HS OHD ParaProfessional		19,852.00
E01-300-410-740-210-000	HS OHD - FICA		1,381.00
E01-300-410-740-210-000	HS OHD - FICA		10.00
E01-300-410-740-214-000	HS OHD - PERA		1,489.00
E01-300-410-740-218-000	HS OHD - TRA		11.00
E01-300-410-740-220-000	HS OHD - Health Insurance		1,785.00
E01-300-411-740-218-000	HS Autism - TRA		7.00
E01-300-420-740-401-000	HS Special Ed Supplies		172.00
E01-300-630-000-456-000	HS Instructional Tech Supplies		671.00
E01-300-640-316-140-000	HS Staff Development - Salaries		1,183.00
E01-300-710-342-165-000	Safe Schools - School Counselor - Salaries		1,168.00
E02-005-770-701-490-000	Food Service - Lunch Food		89,569.00
E02-005-770-701-490-000	Food Service - Lunch Food		1,884.00
E02-005-770-710-495-011	Supply Chain Assistance - Milk		30,519.00
E06-005-870-000-305-001	Contracted Service HS Remodel		50,397.00
E21-005-298-301-401-722	Art Club - Expenses		500.00
R01-005-000-000-093-000	Rental Payments		900.00
R02-005-000-707-601-000	Food Service - Ala Carte Revenue		12,042.00
R02-005-000-707-606-000	Food Service - Adult Meal Revenue		20,173.00
E01-005-760-720-365-000	Transportation Chargeback		
E01-005-760-723-365-000	Transportation Chargeback - Handicapped		

Client: **26939 - Independent School District No. 150**
Engagement: **AA 2024 - Independent School District No. 150**
Period Ending: **6/30/2024**
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		
E01-005-760-733-365-000	Transportation Chargeback - Nonauthorize		
E01-005-760-737-365-000	Transportation Chargeback - In-Town Bus		
E01-100-203-000-195-000	Elementary Salary Chargeback		
E01-100-203-000-195-000	Elementary Salary Chargeback		
E01-100-203-316-195-000	Elementary Staff Develop Salary Chargeback		
E01-100-203-330-195-000	Elementary Learn & Develop Chargeback		
E01-100-203-733-365-000	Elementary - Field Trips Chargeback		
E01-100-640-316-365-000	Transportation Chargeback - Elem Staff Dev		
E01-200-280-335-210-000	Q-Comp FICA		
E01-200-280-335-220-000	Q Comp - Health Insurance		
E01-200-280-335-250-000	Q Comp - 403b Match		
E01-200-292-733-365-000	Activities Chargeback		
E01-300-211-000-195-000	HS Salary Chargeback		
E01-300-211-316-195-000	HS Staff Dev Salary Chargeback		
E01-300-248-733-365-000	HS Drivers Ed - Chargeback		
E01-300-270-000-210-000	HS Social - FICA		
E01-300-270-000-218-000	HS Social - TRA		
E01-300-640-316-365-000	Transportation Chargeback - HS Staff Dev		
Total		880,995.00	880,995.00

Adjusting Journal Entries JE # 205

PBC Entries #9298 - #9324

B21-101-000---	Student Activity Cash	209.00	
E01-100-203-000-145-000	Elementary Teachers Substitute - Salaries	91.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	7.00	
E01-100-203-000-218-000	Elementary Sub Teachers - TRA	8.00	
E01-100-203-000-430-000	Elementary Instructional Supplies	15,359.00	
E01-100-276-317-140-000	Elementary - Basic Skills Salaries	57,982.00	
E01-100-411-740-433-000	Elementary Autism - Supplies	117.00	
E01-100-712-373-156-000	School Social Worker - Salaries	4,000.00	
E01-101-219-317-140-000	Basic Skills Instructional	166,482.00	
E01-200-218-388-140-000	Gifted & Talented - Salaries	4,990.00	
E01-200-218-388-210-000	Gifted & Talented - FICA	375.00	
E01-200-218-388-218-000	Gifted & Talented - TRA	436.00	
E01-200-218-388-430-000	Gifted & Talented - Supplies	882.00	
E01-200-292-000-430-139	State Tournament Participation	60.00	
E01-200-296-000-430-115	Supplies - Girls Golf	149.00	
E01-200-401-740-397-000	Special Ed Benefits Purch fr	3,965.00	
E01-300-212-318-140-000	Incentive - HS Art - Salaries	11,359.00	
E01-300-212-318-210-000	Incentive - HS Art - FICA	869.00	
E01-300-212-318-218-000	Incentive - HS Art - TRA	994.00	
E01-300-250-313-140-000	A&I HS FaCS - Salaries	17,974.00	
E01-300-250-313-210-000	A&I HS FaCS - FICA	1,375.00	
E01-300-250-313-218-000	A&I HS FaCS - TRA	1,573.00	
E01-300-277-317-140-000	HS Basic Skills Salaries	76,585.00	
E01-300-422-740-161-000	HS ADSIS Paraprofessional	12,357.00	
B01-101-000---	Cash - General		209.00
E01-005-720-000-154-000	School Nurse Salary		4,000.00
E01-100-411-372-433-000	Elementary Special Ed MA Autism - Supplies		117.00

Client: **26939 - Independent School District No. 150**
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Period Ending: **6/30/2024**
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Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-100-420-740-145-000	Elementary Special Ed Substitute - Salaries		65.00
E01-100-420-740-145-000	Elementary Special Ed Substitute - Salaries		26.00
E01-100-420-740-210-000	Elementary Special Ed - FICA		7.00
E01-100-420-740-218-000	Elementary Special Ed - TRA		8.00
E01-100-422-740-433-000	ADSIS Grant - Supplies		15,359.00
E01-100-710-000-140-000	Elementary Counselor - Salaries		57,982.00
E01-101-203-000-140-000	Spring Prairie Teacher - Salaries		166,482.00
E01-200-291-000-140-123	Salaries - Science Olympiad		2,772.00
E01-200-291-000-140-142	Salaries - Knowledge Bowl		2,218.00
E01-200-291-000-210-123	FICA - Science Olympiad		208.00
E01-200-291-000-210-142	FICA - Knowledge Bowl		167.00
E01-200-291-000-218-123	TRA - Science Olympiad		242.00
E01-200-291-000-218-142	TRA - Knowledge Bowl		194.00
E01-200-291-000-430-123	Supplies - Science Olympiad		497.00
E01-200-291-000-430-142	Supplies - Knowledge Bowl		385.00
E01-200-401-740-396-000	Special Ed Salary Purchase-Speech Services		3,965.00
E01-300-212-000-140-000	HS Art - Salaries		11,359.00
E01-300-212-000-210-000	HS Art - FICA		869.00
E01-300-212-000-218-000	HS Art - TRA		994.00
E01-300-250-000-140-000	HS FaCS - Salaries		17,974.00
E01-300-250-000-210-000	HS FaCS - FICA		1,375.00
E01-300-250-000-218-000	HS FaCS - TRA		1,573.00
E01-300-422-740-140-000	HS ADSIS Teacher - Salaries		12,357.00
E01-300-710-000-140-000	HS Career Counseling - Salaries		76,585.00
E21-005-298-301-401-736	Golf -Girls - Expenses		209.00
Total		378,198.00	378,198.00

Adjusting Journal Entries JE # 206

System generated FA entry

B98-143-000---	Equipment	245,224.00	
B98-430-000---	Investment in General Fixed Assets		245,224.00
Total		245,224.00	245,224.00

Adjusting Journal Entries JE # 207

Entries #9332 - #9350

B01-101-000---	Cash - General	810.00	
B01-212-000---	Due to Other Gov't	15,673.00	
B01-212-001---	Sales Tax Payable	810.00	
B01-422-000---	Unappropriated Fund Balance	383,716.00	
B01-422-000---	Unappropriated Fund Balance	1,012,776.00	
B01-424-000---	Reserved For Operating Capital	751.00	
B01-438-000---	Gifted & Talented	44.00	
B04-212-000	Due To Other Gov't	810.00	
B04-463-000---	Restricted For Comm Ed Deficit	58,422.00	
B07-425-000---	Reserved for Bond Refundings	7,070,000.00	
E01-100-203-316-195-000	Elementary Staff Develop Salary Chargeback	51,732.00	
E01-200-218-388-430-000	Gifted & Talented - Supplies	162.00	
E01-200-730-374-396-000	Student Support Salary Purch from	12,349.00	
E01-200-730-374-397-000	Student Support Benefits Purch fr	3,324.00	
E01-300-211-316-195-000	HS Staff Dev Salary Chargeback	51,732.00	

Client: **26939 - Independent School District No. 150**
Engagement: **AA 2024 - Independent School District No. 150**
Period Ending: **6/30/2024**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
R01-005-000-000-093-000	Rental Payments	450.00	
R18-005-960-000-099-000	Misc Revenue-----	772.00	
B01-115-000-	Other Accounts Receivable		450.00
B01-212-000---	Due to Other Gov't		810.00
B01-212-001---	Sales Tax Payable		810.00
B01-422-000---	Unappropriated Fund Balance		751.00
B01-422-000---	Unappropriated Fund Balance		44.00
B01-424-000---	Reserved For Operating Capital		383,716.00
B01-462-000---	Assigned Fund Balance		1,012,776.00
B04-101-000---	Cash - Community Service		810.00
B04-464-000---	Restricted Fund Balance		58,422.00
B07-464-000---	Restricted Fund Balance		7,070,000.00
E01-100-203-000-195-000	Elementary Salary Chargeback		51,732.00
E01-200-420-740-396-000	Special Ed Salary Purch from		15,673.00
E01-300-211-000-195-000	HS Salary Chargeback		51,732.00
E01-300-211-000-430-000	HS Instructional Supplies		162.00
E18-005-960-000-899-000	Misc Expense		772.00
R01-005-000-374-300-000	Student Support Personnel C&I		15,673.00
Total		8,664,333.00	8,664,333.00
Adjusting Journal Entries JE # 208			
Entries #9384			
B01-422-000---	Unappropriated Fund Balance	60,222.00	
B01-462-000---	Assigned Fund Balance	182,654.00	
B01-412-000---	RST/RVD LITERACY/READ ACT		60,222.00
B01-422-000---	Unappropriated Fund Balance		182,654.00
Total		242,876.00	242,876.00
	Total Adjusting Journal Entries	30,097,433.00	30,097,433.00
	Total All Journal Entries	30,097,433.00	30,097,433.00