



December 23, 2025

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, 2025, and have issued our report thereon dated December 23, 2025. 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 May 28, 2025, 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 system of internal control over financial reporting. Accordingly, as part of our audit, we considered the system of 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 other matters noted during our audit in a separate letter to you dated December 23, 2025.

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. As discussed in Notes 1 and 11 to the financial statements, the District has changed accounting policies related to accounting for compensated absences to adopt the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Accordingly, the accounting change has been retrospectively applied to the financial statements beginning July 1, 2024. In addition, the District has adopted GASB Statement No. 102, *Certain Risk Disclosures*, which requires financial statement disclosure about risks related to a government's vulnerabilities due to certain concentrations or constraints for the year ended June 30, 2025. 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 and Related Disclosures

Accounting estimates and related disclosures 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 basic financial statements taken as a whole.

Management's estimate of the compensated absences liability is based on the guidance contained in Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. This is a significant estimate due to the expanded definition of what is considered a compensated absence and the types of leave offered by the District and the historical data utilized as assumptions within the calculation.

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. There were no uncorrected misstatements identified as a result of our audit procedures.

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. As described in Notes 1 and 11 to the financial statements, due to the adoption of GASB Statement No. 101, *Compensated Absences*, the District restated opening balances as of July 1, 2024. The purpose of the paragraph is to draw attention to the disclosures for the adoption of the standards update. We have included an emphasis of matter in our report regarding this restatement. We did not modify our opinion related to this matter.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated December 23, 2025.

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 operating 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 2025 - Independent School District No. 150**
Period Ending: **6/30/2025**
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	15,649.00	
R01-005-000-000-010-000	County Apportionment		15,649.00
Total		15,649.00	15,649.00

Adjusting Journal Entries JE # 101			
CLIENT POST: To adjust property taxes receivables to actual			
B04-110-000---	Current Property Taxes Receivable	126.00	
B07-110-000---	Current Property Taxes Receivable	61,489.00	
R01-005-000-000-001-000	Property Tax Levy - General Fund	82,176.00	
B01-110-000---	Current Property Taxes Receivable		82,176.00
R04-005-000-321-001-000	Comm Service - Property Tax Levy		126.00
R07-005-000-000-001-000	Debt Service - Property Tax Levy		61,489.00
Total		143,791.00	143,791.00

Adjusting Journal Entries JE # 102			
CLIENT POST: To adjust delinquents to actual			
B01-111-000---	Delinquent Property Taxes Receivable	5,582.00	
B04-231-000---	Deferred Revenue-Delinquent Taxes	32.00	
B07-111-000---	Delinquent Property Taxes Receivable	826.00	
R04-005-000-321-001-000	Comm Service - Property Tax Levy	97.00	
R07-005-000-000-001-000	Debt Service - Property Tax Levy	2,098.00	
B01-231-000---	Deferred Revenue-Delinquent Taxes		4,232.00
B04-111-000---	Delinquent Property Taxes Receivable		129.00
B07-231-000---	Deferred Revenue-Delinquent Taxes		2,924.00
R01-005-000-000-001-000	Property Tax Levy - General Fund		1,350.00
Total		8,635.00	8,635.00

Adjusting Journal Entries JE # 103			
CLIENT POST: To record levy for subsequent year			
B01-235-000---	Property Taxes Levied For Subsequent Yrs	210,723.00	
R04-005-000-321-001-000	Comm Service - Property Tax Levy	2,945.00	
R07-005-000-000-001-000	Debt Service - Property Tax Levy	136,151.00	
B04-235-000---	Property Taxes Levied For Subsequent Yrs		2,945.00
B07-235-000---	Property Taxes Levied For Subsequent Yrs		136,151.00
R01-005-000-000-001-000	Property Tax Levy - General Fund		210,723.00
Total		349,819.00	349,819.00

Adjusting Journal Entries JE # 104			
CLIENT POST: To reclassify restrictions			
B04-101-000---	Cash - Community Service	47,016.00	
B07-101-000---	Cash - Debt Redemption	2,536,235.00	
R01-005-000-000-001-000	Property Tax Levy - General Fund	3,374,985.00	
B01-101-000---	Cash - General		2,583,251.00
R01-005-000-302-001-000	Operating Capital Levy		76,345.00
R01-005-000-315-001-000	Integration - Levy		3,612.00
R01-005-000-335-001-000	Q Comp Levy		319.00

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Account	Description	Debit	Credit
R01-005-000-342-001-000	Safe School Levy		42,709.00
R01-005-000-830-001-000	Career & Technical Levy		101,843.00
R01-005-850-348-001-000	Lease Levy		110,034.00
R01-005-850-794-001-000	Disabled Assessibility Levy		300,000.00
R01-005-865-000-001-000	LTFM Levy		156,872.00
R04-005-000-321-001-000	Comm Service - Property Tax Levy		18,555.00
R04-005-580-325-001-000	ECFE - Property Tax Levy		14,823.00
R04-005-580-328-001-000	Home Visiting Levy		277.00
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		2,536,235.00
R01-005-000-000-001-000	Property Tax Levy - General Fund		
R01-005-000-000-211-000	General Education Aid		
R04-005-570-798-001-000	School Age Care Levy		
Total		5,958,236.00	5,958,236.00

Adjusting Journal Entries JE # 105

CLIENT POST: To record nonspendable fund balance and true up inventory balance to match inventory listing

B02-460-000---	Nonspendable Fund Balance	4,577.00	
E02-005-770-701-490-000	Food Service - Lunch Food	4,577.00	
B02-130-000---	Inventory		4,577.00
B02-464-000---	Restricted Fund Balance		4,577.00
Total		9,154.00	9,154.00

Adjusting Journal Entries JE # 106

CLIENT POST: CY GASB 68 entry to record direct aid contribution items

R01-005-000-000-000-397	Revenue - State Aid	3,519.00	
E01-010-203-000-000-891	Pension Expense		1,759.50
E01-020-203-000-000-891	Pension Expense		1,759.50
Total		3,519.00	3,519.00

Adjusting Journal Entries JE # 107

CLIENT POST: To adjust state aid receivables to actual

B01-121-000---	Due from Department of Education	1,067,432.00	
B04-101-000---	Cash - Community Service	1,414.00	
B04-121-000---	Due from Department of Education	7,201.00	
B07-101-000---	Cash - Debt Redemption	9,114.00	
B07-121-000---	Due from Dept of Education	146,651.00	
R01-005-000-000-211-000	General Education Aid	9,114.00	
R01-005-000-000-211-000	General Education Aid	1,414.00	
R01-005-420-740-360-000	Special Ed General	19,216.00	
R01-005-865-000-317-000	LTFM State Aid	5,953.00	
R04-005-000-351-301-000	Nonpublic Pupil Aid-Tests/Textbooks	141.00	
R07-005-000-000-234-000	Debt Service Ag Credit	87,113.00	
B01-101-000---	Cash - General		9,114.00
B01-101-000---	Cash - General		1,414.00
R01-005-000-000-211-000	General Education Aid		897,527.00
R01-005-000-000-227-000	Abatement Aid		394.00
R01-005-000-000-234-000	Ag Credit		9,807.00
R01-005-000-000-360-000	State Aid for Special Education		136,843.00

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 Period Ending: **6/30/2025**
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 Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
R01-005-000-312-300-000	Literacy Incentive Aid		6,850.00
R01-005-000-313-300-000	Ach & Int State Aid		4,380.00
R01-005-000-314-300-000	Paraprofessional Training Aid		42.00
R01-005-000-317-300-000	English Learner Cross Subsidy Revenue		1,422.00
R01-005-000-335-300-000	State Aid for Q Comp		18,090.00
R01-005-000-373-300-000	Student Support Personnel Aid		3,980.00
R01-005-000-374-300-000	Student Support Personnel C&I		853.00
R01-005-000-830-300-000	Career & Technical Aid		4,091.00
R01-005-620-343-300-000	School Library Aid		3,944.00
R01-005-790-000-369-000	Summer Unemployment Revenue		4,378.00
R04-005-000-321-227-000	Comm Service - Abatement Aid		10.00
R04-005-000-321-234-000	Comm Service Ag Credit		1,582.00
R04-005-505-321-300-000	Comm Service - State Aid		1,386.00
R04-005-580-325-300-000	ECFE - State Aid		2,358.00
R04-005-580-328-300-000	Home Visiting Aid		46.00
R04-005-582-344-300-000	Learning Readiness - State Aid		3,046.00
R04-005-583-354-300-000	Preschool - Screening State Aid		328.00
R07-005-000-000-258-000	Debt Service - Other State Credits		113,555.00
R07-005-000-000-309-000	Debt Service - State Equalization Aid		78,322.00
R07-005-865-000-317-000	Debt Service LTFM State Aid		51,001.00
R01-005-000-356-300-000	Literacy Aid		
Total		1,354,763.00	1,354,763.00
Adjusting Journal Entries JE # 108			
CLIENT POST: To record revenue restrictions			
R01-005-000-000-211-000	General Education Aid	914,374.00	
R01-005-000-302-211-000	Operating Capital - General Ed Aid		185,932.00
R01-005-000-306-211-000	Staff Development - General Ed Aid		169,077.00
R01-005-000-317-211-000	Basic Skills - General Ed Aid		276,440.00
R01-005-000-330-211-000	Learning & Development - General Ed Aid		267,829.00
R01-005-000-388-211-000	Gifted & Talented - General Ed Aid		15,096.00
Total		914,374.00	914,374.00
Adjusting Journal Entries JE # 109			
CLIENT POST: To record new RTU lease			
E01-005-760-302-535-000	Bus/Vehicle Purchases (Capital Lease)	254,504.00	
E01-005-760-302-589-000	Lease Transactions/Installment		254,504.00
Total		254,504.00	254,504.00
Adjusting Journal Entries JE # 110			
CLIENT POST: To reverse PY Student Support Coop unspent funds			
B01-212-000---	Due To Other Gov't	4,327.00	
R01-005-000-000-211-000	General Education Aid		4,327.00
Total		4,327.00	4,327.00
Adjusting Journal Entries JE # 111			
CLIENT POST: (DO NOT REVERSE) To adjust deferred revenue to actual			
R02-005-000-701-601-000	Food Service - Food Sales	585.00	
B02-230-000---	Deferred Revenue		585.00
Total		585.00	585.00

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Account	Description	Debit	Credit
Adjusting Journal Entries JE # 112			
CLIENT POST: To record federal receivables as of 6/30/2025			
B01-122-000---	Due from Federal Gov't thru Dept. of Ed.	72,832.00	
R01-200-216-401-400-000	Title I Federal Aid		72,832.00
Total		72,832.00	72,832.00

Adjusting Journal Entries JE # 113			
CLIENT POST: To reclass 2021A principal payment			
E07-005-910-000-710-000	Debt Redemption, Redemption of Principal	670,000.00	
E07-005-910-000-720-000	Debt Redemption, Bond Interest		670,000.00
Total		670,000.00	670,000.00

Adjusting Journal Entries JE # 114			
CLIENT POST: to zero out prepaids for entry made in FY24			
B01-460-000---	Nonspendable Fund Balance	1,537.00	
E01-005-810-302-530-000	Custodial - Maintenance Equipment	1,537.00	
B01-131-000---	Prepaid Expenses and Deposits		1,537.00
B01-422-000---	Unappropriated Fund Balance		1,537.00
Total		3,074.00	3,074.00

Adjusting Journal Entries JE # 116			
CLIENT POST: to correct voucher #90579 that was posted to FY26 in error			
E06-005-870-000-305-001	Contracted Service HS Remodel	11,985.00	
B06-206-001---	Accounts Payable - Manual		11,985.00
Total		11,985.00	11,985.00

Adjusting Journal Entries JE # 200			
CLIENT DO NOT POST: to adjust fund balances to match period 14			
B01-403-000---	Rsvd For Staff Development	3,039.00	
B01-424-000---	Reserved For Operating Capital	388,402.00	
B01-449-000---	Reserved Safe Sch/Crime Levy	58,647.00	
B01-467-000---	Rst/Rsvd for LTFM	94,075.00	
B01-472-000---	Rst/Rsvd for Med Asst	36,409.00	
B04-464-000---	Restricted Fund Balance	143,958.00	
B06-467-000---	Rst/Rsvd for LTFM	147,944.00	
B21-401-000---	FB Interest/Misc	8,543.00	
B01-412-000---	RST/RVD LITERARY/READ ACT		6,849.00
B01-422-000---	Unappropriated Fund Balance		228,526.00
B01-427-000---	Res. for Disabled Accessibilit		299,932.00
B01-456-000---	Restricted - Literacy Aid		42,416.00
B01-457-000---	Restricted - Teacher Comp READ Act		11,392.00
B04-431-000---	Reserved For Comm. Ed.		31,305.00
B04-432-000---	Res. For Early Child & Fam Ed.		22,089.00
B04-444-000---	School Readiness (Fd 04)		90,564.00
B06-464-000---	Restricted Fund Balance		147,944.00
B01-422-000---	Unappropriated Fund Balance		
B01-438-000---	Gifted & Talented		
B01-439-000---	Restricted - English learner		
B01-462-000---	Assigned Fund Balance		

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Account	Description	Debit	Credit
B01-462-000---	Assigned Fund Balance		
B04-431-015---	Comm Ed - Archery		
B04-431-016---	Comm Ed - Fishing		
B04-431-017---	Comm Ed - Trap		
B04-463-000---	Restricted For Comm Ed Deficit		
B07-425-000---	Reserved for Bond Refundings		
B07-464-000---	Restricted Fund Balance		
Total		881,017.00	881,017.00

Adjusting Journal Entries JE # 201

CLIENT DO NOT POST: To reclass lease P&I for printers, postage meter, and welding tanks for report presentation

E01-005-110-302-560-000	Lease Principal - Admin	5,132.00	
E01-005-110-302-561-000	Lease Interest - Admin	200.00	
E01-300-301-830-560-000	Lease Principal - Ag	975.00	
E01-300-301-830-561-000	Lease Interest - Ag	80.00	
E01-005-110-302-465-000	Non-Instructional Technology Devices		5,332.00
E01-300-301-830-433-000	HS Vocational Ag - Supplies		1,055.00
Total		6,387.00	6,387.00

Adjusting Journal Entries JE # 300

PBC Entries - #9811 - #9827

B01-101-000---	Cash - General	1,369,527.00	
B01-101-000---	Cash - General	5,060.00	
B01-101-000---	Cash - General	132.00	
B01-115-000---	Other Accounts Receivable	107.00	
B01-206-000---	Accounts Payable	11,752.00	
B01-206-000---	Accounts Payable	202,863.00	
B01-206-000---	Accounts Payable	108,296.00	
B01-215-000---	HSA Health Benefit	264.00	
B01-215-000---	HSA Health Benefit	388.00	
B01-215-005---	403b Contributions Payable	2,425.00	
B01-215-010---	FICA & OASDI Taxes Payable	2,148.00	
B01-215-011---	Federal Tax Withholding Payable	1,574.00	
B01-215-013---	MN State Tax Withholding Payable	413.00	
B01-215-018---	TRA Payable	2,566.00	
B01-215-028---	Cancer Insurance Payable	931.00	
B01-215-035---	Dental Insurance Payable	64.00	
B01-215-035---	Dental Insurance Payable	234.00	
B02-101-000---	Cash - Food Service	77,927.00	
B02-206-000---	Accounts Payable	35,659.00	
B04-101-000---	Cash - Community Service	23,140.00	
B04-101-000---	Cash - Community Service	48,929.00	
B04-206-000---	Accounts Payable	2,119.00	
B06-101-000---	Construction Cash	198,156.00	
B06-101-000---	Construction Cash	44,408.00	
E01-005-105-000-401-001	Corporate Partners Purchases	1,093.00	
E01-005-110-000-305-000	Business Office Services & Fees	922.00	
E01-005-110-000-305-000	Business Office Services & Fees	124.00	
E01-005-812-000-355-000	Grounds Upkeep - Contracted Services	1,575.00	
E01-005-865-379-350-000	LTFM Interior Surfaces	182,171.00	

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Account	Description	Debit	Credit
E01-005-865-379-350-000	LTFM Interior Surfaces	15,985.00	
E01-005-865-379-350-000	LTFM Interior Surfaces	44,408.00	
E01-200-292-000-430-139	State Tournament Participation	36.00	
E01-300-258-000-430-000	HS Instrumental Music - Supplies	45.00	
E04-005-505-321-401-001	Community Ed - Summer Rec Supplies	83.00	
E04-005-505-321-401-001	Community Ed - Summer Rec Supplies	165.00	
E04-005-570-321-401-004	FITS Supplies	1,224.00	
E06-005-867-380-305-000	Fees for Services - LTFM HVAC Project	147,944.00	
E06-005-870-000-305-003	Contract Service Bus Garage	7,120.00	
E06-005-870-000-305-004	Contracted Service Track Project	3,420.00	
E21-005-298-301-401-732	FFA - Expenses	346.00	
E21-005-298-301-401-743	Sixth Grade Fund - Expenses	5,060.00	
R01-005-000-000-619-146	Cost of Material - Manufacturing	134.00	
B01-101-000---	Cash - General		202,863.00
B01-101-000---	Cash - General		108,296.00
B01-101-000---	Cash - General		198,156.00
B01-101-000---	Cash - General		44,408.00
B01-206-000---	Accounts Payable		9,455.00
B01-206-000---	Accounts Payable		2,320.00
B01-206-000---	Accounts Payable		132.00
B01-206-000---	Accounts Payable		1,129.00
B01-215-000---	HSA Health Benefit		264.00
B01-215-005---	403b Contributions Payable		2,425.00
B01-215-010---	FICA & OASDI Taxes Payable		3,441.00
B01-215-011---	Federal Tax Withholding Payable		2,449.00
B01-215-013---	MN State Tax Withholding Payable		892.00
B01-215-018---	TRA Payable		4,070.00
B01-215-035---	Dental Insurance Payable		64.00
B02-101-000---	Cash - Food Service		35,659.00
B04-101-000---	Cash - Community Service		2,119.00
B04-115-000---	Accounts Receivable		6,600.00
B04-206-000---	Accounts Payable		1,389.00
B21-101-000---	Student Activity Cash		5,060.00
E01-005-760-720-360-000	Transportation - Contracted Bus Route Services		5,060.00
E01-200-292-302-530-000	General Athletics - Equipment		107.00
E01-300-250-000-430-000	HS FaCS - Supplies		45.00
E01-300-258-302-530-000	HS Instrumental Music - Equipment		74.00
E02-005-770-701-401-000	Food Service - Supplies		48.00
E04-005-505-321-401-000	Community Ed - General Supplies		83.00
E06-005-867-380-305-000	Fees for Services - LTFM HVAC Project		10,540.00
E06-005-870-000-305-001	Contracted Service HS Remodel		182,171.00
E06-005-870-000-305-001	Contracted Service HS Remodel		15,985.00
E06-005-870-000-305-001	Contracted Service HS Remodel		147,944.00
E06-005-870-000-305-002	Contracted Service Elem Remodel		44,408.00
E21-005-298-301-401-736	Golf -Girls - Expenses		346.00
R01-005-000-000-001-000	Property Tax Levy - General Fund		847,287.00
R01-005-000-000-092-000	Interest Income		12,481.00
R01-005-000-000-099-000	Misc Revenue from Local Sources		14.00
R01-005-000-000-211-000	General Education Aid		279,677.00
R01-005-000-000-360-000	State Aid for Special Education		67,064.00
R01-005-000-000-619-000	Cost of Materials for Resale		60.00

Client: **26939 - Independent School District No. 150**
Engagement: **AA 2025 - Independent School District No. 150**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
R01-005-000-313-300-000	Ach & Int State Aid		15,808.00
R01-005-000-314-300-000	Paraprofessional Training Aid		126.00
R01-005-000-335-300-000	State Aid for Q Comp		71,635.00
R01-005-000-356-300-000	Literacy Aid		16,967.00
R01-005-000-373-300-000	Student Support Personnel Aid		12,000.00
R01-005-000-374-300-000	Student Support Personnel C&I		12,000.00
R01-005-219-339-211-000	English Learner		602.00
R01-005-620-343-300-000	School Library Aid		12,000.00
R01-005-865-000-317-000	LTFM State Aid		21,866.00
R02-005-000-701-300-000	Food Service - State Lunch Aid		44,182.00
R02-005-000-701-471-000	Food Service - Federal Lunch Aid		5,387.00
R02-005-000-701-471-006	Fed Lunch Aid -. 06 Certification		1,154.00
R02-005-000-701-472-000	Food Service - Federal Free & Reduced		8,849.00
R02-005-000-701-601-000	Food Service - Food Sales		24.00
R02-005-000-703-300-000	Food Service - Kindergarten Milk		69.00
R02-005-000-705-300-000	Food Service - State Breakfast		10,190.00
R02-005-000-705-476-000	Food Service - Federal Breakfast		4,784.00
R02-005-770-701-300-000	NSLP - State Aids & Grants		3,240.00
R04-005-000-321-050-000	Comm Service - Swimming Pool Fees		5,210.00
R04-005-505-321-050-001	Summer Rec Fees		2,975.00
R04-005-505-321-064-001	Comm Service - Pool Concessions		380.00
R04-005-570-321-050-004	Summer Child Care Fees		48,929.00
R04-005-582-000-040-000	Learning Readiness Tuition		175.00
R04-005-582-337-300-000	Pthwy II State Aid		7,800.00
Total		2,550,937.00	2,550,937.00

Adjusting Journal Entries JE # 301

PBC Entries #9829 - #9854

B01-101-000---	Cash - General	1,638.00	
B01-101-000---	Cash - General	3,588.00	
B01-201-000---	Salaries and Wages Payable	1,638.00	
B02-460-000---	Nonspendable Fund Balance	16,246.00	
B04-101-000---	Cash - Community Service	1,184.00	
B21-101-000---	Student Activity Cash	500.00	
B21-101-000---	Student Activity Cash	284.00	
E01-005-105-000-401-001	Corporate Partners Purchases	280.00	
E01-100-201-000-140-000	Kindergarten Teacher - Salaries	5.00	
E01-100-203-000-140-300	Elementary 3rd Grade Teacher - Salaries	169.00	
E01-100-203-000-210-300	Elementary 3rd Grade - FICA	13.00	
E01-100-203-000-218-300	Elementary 3rd Grade - TRA	17.00	
E01-100-203-000-299-000	Elementary Personal Leave Incentive Pay	23,329.00	
E01-100-203-000-299-000	Elementary Personal Leave Incentive Pay	7,616.00	
E01-100-203-000-369-000	Elementary Field Trips	809.00	
E01-100-203-000-430-501	Elementary 5th Grade Supplies - A. Thompson	77.00	
E01-100-203-000-430-602	Elementary 6th Grade Supplies - Stoa	284.00	
E01-100-400-372-390-000	Pymt For Ed-MN Dist	1,337.00	
E01-100-710-000-140-000	Elementary Counselor - Salaries	348.00	
E01-100-710-000-210-000	Elementary Counselor - FICA	27.00	
E01-100-710-000-218-000	Elementary Counselor - TRA	34.00	
E01-200-291-000-430-145	Supplies - ESports	500.00	
E01-300-211-000-299-000	HS Personal Leave Incentive Pay	9,734.00	

Client: **26939 - Independent School District No. 150**
Engagement: **AA 2025 - Independent School District No. 150**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-300-220-000-140-000	HS English Teacher - Salaries	500.00	
E01-300-220-000-210-000	HS English - FICA	38.00	
E01-300-220-000-218-000	HS English - TRA	49.00	
E01-300-250-000-140-000	HS FaCS Teacher - Salaries	606.00	
E01-300-250-000-210-000	HS FaCS - FICA	46.00	
E01-300-250-000-218-000	HS FaCS - TRA	59.00	
E01-300-255-000-218-000	HS Tech Ed - TRA	800.00	
E01-300-260-000-140-000	HS Science Teacher - Salaries	487.00	
E01-300-260-000-210-000	HS Science - FICA	37.00	
E01-300-260-000-218-000	HS Science - TRA	48.00	
E01-300-270-000-140-000	HS Social Teacher - Salaries	500.00	
E01-300-270-000-210-000	HS Social - FICA	38.00	
E01-300-270-000-218-000	HS Social - TRA	49.00	
E01-300-282-000-430-000	HS - Graduation Expense	950.00	
E01-300-331-830-140-000	HS Vocational FaCS Teacher - Salaries	439.00	
E01-300-331-830-210-000	HS Vocational FaCS - FICA	34.00	
E01-300-331-830-218-000	HS Vocational FaCS - TRA	43.00	
E01-300-420-740-394-000	Special Ed Interpreter Services	60.00	
E01-300-640-316-145-000	HS Staff Development Substitute - Salaries	698.00	
E01-300-710-000-430-000	HS Career Counseling - Supplies	2,143.00	
E02-005-770-701-490-000	Food Service - Lunch Food	16,246.00	
E02-005-770-701-491-000	Food Service - USDA Commodities	62,123.00	
E04-005-505-321-171-000	Community Ed - Summer Rec Salaries	157.00	
E04-005-505-321-210-000	Community Ed - FICA	12.00	
E04-005-505-321-218-000	Community Ed - TRA	15.00	
E04-005-570-321-186-004	FITS - Salaries	961.00	
E04-005-570-321-210-004	FITS - FICA	39.00	
E21-005-298-301-401-724	Baseball - Expenses	211.00	
R21-005-298-301-099-742	School Store Revenue	4,165.00	
B01-101-000---	Cash - General		500.00
B01-101-000---	Cash - General		284.00
B01-101-000---	Cash - General		3,588.00
B01-101-000---	Cash - General		1,638.00
B01-201-000---	Salaries and Wages Payable		23,329.00
B01-201-000---	Salaries and Wages Payable		17,349.00
B01-201-000---	Salaries and Wages Payable		3,588.00
B01-206-000---	Accounts Payable		280.00
B01-206-000---	Accounts Payable		950.00
B01-215-010---	FICA & OASDI Taxes Payable		569.00
B01-215-011---	Federal Tax Withholding Payable		425.00
B01-215-013---	MN State Tax Withholding Payable		72.00
B01-215-018---	TRA Payable		572.00
B02-130-000---	Inventory		16,246.00
B02-464-000---	Restricted Fund Balance		16,246.00
B04-101-000---	Cash - Community Service		1,184.00
B04-201-000---	Salaries Payable		1,184.00
B21-206-000---	Accounts Payable		211.00
E01-005-105-000-401-000	District Office - General Supplies		4,339.00
E01-100-203-000-430-000	Elementary Instructional Supplies		77.00
E01-300-211-000-145-000	HS Substitute Teachers - Salaries		698.00
E21-005-298-301-401-720	Accelerated Reading - Expenses		284.00

Client: **26939 - Independent School District No. 150**
 Engagement: **AA 2025 - Independent School District No. 150**
 Period Ending: **6/30/2025**
 Trial Balance: **3.00 - Trial Balance**
 Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
R01-005-000-000-099-000	Misc Revenue from Local Sources		809.00
R02-005-000-701-474-000	Food Service - Commodity Discounts		62,123.00
R21-005-298-301-099-726	Basketball Girls Revenue		833.00
R21-005-298-301-099-727	Close-Up Revenue		833.00
R21-005-298-301-099-736	Golf Girls Revenue		833.00
R21-005-298-301-099-744	Softball Revenue		833.00
R21-005-298-301-099-748	Robotics Revenue		833.00
R21-005-298-301-099-756	E-Sports Revenue		500.00
E01-100-201-000-210-000	Kindergarten Teachers - FICA		
E01-100-201-000-218-000	Kindergarten Teachers - TRA		
Total		161,210.00	161,210.00

Adjusting Journal Entries JE # 302

PBC Entries #9877 - #9950

B01-215-017---	PERA Payable	180.00	
B01-215-036---	Garnishment Payable	175.00	
B21-101-000---	Student Activity Cash	41.00	
E01-100-203-000-299-000	Elementary Personal Leave Incentive Pay	5,967.00	
E01-300-301-830-433-000	HS Vocational Ag - Supplies	1,662.00	
E01-300-331-830-433-000	HS Vocational FaCS - Supplies	1,930.00	
E01-300-361-830-433-000	HS Vocational Tech Ed - Supplies	300.00	
E06-005-870-000-305-004	Contracted Service Track Project	110,000.00	
E06-005-870-000-305-004	Contracted Service Track Project	60,898.00	
E21-005-298-301-401-732	FFA - Expenses	87.00	
E21-005-298-301-401-740	Prom - Expenses	750.00	
R01-005-298-000-099-728	Concessions Revenue	41.00	
B01-101-000---	Cash - General		41.00
B01-201-000---	Salaries and Wages Payable		5,967.00
B06-206-001---	Accounts Payable - Manual		170,898.00
E01-005-810-000-214-000	Custodial - PERA		180.00
E01-005-810-000-401-000	Custodial - Supplies		1,930.00
E01-100-201-000-140-000	Kindergarten Teacher - Salaries		175.00
E01-300-255-000-430-000	HS Tech Ed - Supplies		300.00
E01-300-303-000-430-000	HS Ag - Supplies		1,662.00
E21-005-298-301-401-736	Golf -Girls - Expenses		87.00
E21-005-298-301-401-746	Student Council - Expenses		750.00
R21-005-298-301-099-746	Student Council Revenue		41.00
Total		182,031.00	182,031.00

Adjusting Journal Entries JE # 303

PBC Entries #9952, #9953

B01-215-000---	HSA Health Benefit	9,953.00	
B04-101-000---	Cash - Community Service	9,953.00	
E06-005-870-000-305-000	Contracted Service Middle School	777,169.00	
E06-005-870-000-305-001	Contracted Service HS Remodel	20,465.00	
E06-005-870-000-305-003	Contract Service Bus Garage	795.00	
E06-005-870-000-305-004	Contracted Service Track Project	22,099.00	
B01-101-000---	Cash - General		9,953.00
B06-220-000---	Construction Contracts Payable		20,465.00
B06-220-000---	Construction Contracts Payable		777,169.00
B06-220-000---	Construction Contracts Payable		795.00

Client: **26939 - Independent School District No. 150**
Engagement: **AA 2025 - Independent School District No. 150**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
B06-220-000---	Construction Contracts Payable		22,099.00
R04-005-570-321-050-003	BASE Program Fees		9,953.00
Total		840,434.00	840,434.00

Adjusting Journal Entries JE # 304

PBC Entries #9976 - #9980

B01-201-000---	Salaries and Wages Payable	5,967.00	
E01-100-203-000-299-000	Elementary Personal Leave Incentive Pay	5,967.00	
E06-005-870-000-305-001	Contracted Service HS Remodel	60,123.00	
B01-201-000---	Salaries and Wages Payable		5,967.00
B06-206-001---	Accounts Payable - Manual		60,123.00
E01-100-203-000-299-000	Elementary Personal Leave Incentive Pay		5,967.00
Total		72,057.00	72,057.00

Adjusting Journal Entries JE # 305

PBC Entries #9982 - #9987

B01-115-000-	Other Accounts Receivable	754.00	
B01-206-000---	Accounts Payable	334,268.00	
E01-300-640-316-305-000	HS Staff Development - Misc	570.00	
E06-005-870-000-305-000	Contracted Service Middle School	59,057.00	
E06-005-870-000-305-001	Contracted Service HS Remodel	36,295.00	
E07-005-910-000-720-000	Debt Redemption, Bond Interest	10,226.00	
B01-201-000---	Salaries and Wages Payable		4,262.00
B01-201-000---	Salaries and Wages Payable		2,394.00
B01-201-000---	Salaries and Wages Payable		98,843.00
B01-201-000---	Salaries and Wages Payable		7,574.00
B01-201-000---	Salaries and Wages Payable		241.00
B01-201-000---	Salaries and Wages Payable		34,201.00
B01-201-000---	Salaries and Wages Payable		38,393.00
B01-201-000---	Salaries and Wages Payable		148,360.00
B01-215-005---	403b Contributions Payable		570.00
B06-220-000---	Construction Contracts Payable		36,295.00
B06-220-000---	Construction Contracts Payable		59,057.00
B07-206-000---	Accounts Payable		10,226.00
R01-005-000-000-021-000	Tuition - MN School Districts		754.00
Total		441,170.00	441,170.00

Adjusting Journal Entries JE # 306

PBC Entries #9988 - #9994

B98-143-000---	Equipment	90,454.00	
B98-430-000---	Investment in General Fixed Assets	160,494.00	
E01-005-400-000-140-000	Glacial Ridge Teacher - Salaries	20,610.00	
E01-005-400-000-161-000	Glacial Ridge Paraprofessional - Salaries	1,737.00	
E01-005-400-000-210-000	Glacial Ridge - FICA	133.00	
E01-005-400-000-214-000	Glacial Ridge - PERA	130.00	
E01-005-720-373-154-000	School Nurse - Salaries	40,000.00	
E01-100-203-000-161-000	Elementary Paraprofessional - Salaries	676.00	
E01-100-203-000-161-000	Elementary Paraprofessional - Salaries	1,683.00	
E01-100-203-000-161-000	Elementary Paraprofessional - Salaries	2,608.00	
E01-100-203-000-161-000	Elementary Paraprofessional - Salaries	775.00	

Client: **26939 - Independent School District No. 150**
Engagement: **AA 2025 - Independent School District No. 150**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-100-203-000-161-000	Elementary Paraprofessional - Salaries	4,573.00	
E01-100-203-000-162-000	Elementary One-to-One Paraprofessional	1,424.00	
E01-100-203-000-162-000	Elementary One-to-One Paraprofessional	1,424.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	52.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	57.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	57.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	129.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	200.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	34.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	350.00	
E01-100-203-000-214-000	Elementary Paras - PERA	51.00	
E01-100-203-000-214-000	Elementary Paras - PERA	107.00	
E01-100-203-000-214-000	Elementary Paras - PERA	107.00	
E01-100-203-000-214-000	Elementary Paras - PERA	126.00	
E01-100-203-000-214-000	Elementary Paras - PERA	196.00	
E01-100-203-000-214-000	Elementary Paras - PERA	58.00	
E01-100-203-000-214-000	Elementary Paras - PERA	343.00	
E01-100-408-740-161-000	Elementary EBD Paraprofessional - Salaries	1,261.00	
E01-100-408-740-161-000	Elementary EBD Paraprofessional - Salaries	548.00	
E01-100-408-740-210-000	Elementary EBD - FICA	96.00	
E01-100-408-740-210-000	Elementary EBD - FICA	42.00	
E01-100-408-740-214-000	Elementary EBD - PERA	95.00	
E01-100-408-740-214-000	Elementary EBD - PERA	41.00	
E01-100-410-740-433-000	Elementary OHD - Supplies	52.00	
E01-100-422-740-161-000	Elementary ADSIS Paraprofessional - Salaries	2,042.00	
E01-100-422-740-161-000	Elementary ADSIS Paraprofessional - Salaries	4,556.00	
E01-100-422-740-161-000	Elementary ADSIS Paraprofessional - Salaries	2,478.00	
E01-100-422-740-161-000	Elementary ADSIS Paraprofessional - Salaries	2,137.00	
E01-100-422-740-210-000	Elementary ADSIS - FICA	156.00	
E01-100-422-740-210-000	Elementary ADSIS - FICA	349.00	
E01-100-422-740-210-000	Elementary ADSIS - FICA	190.00	
E01-100-422-740-210-000	Elementary ADSIS - FICA	163.00	
E01-100-422-740-214-000	Elementary ADSIS - PERA	153.00	
E01-100-422-740-214-000	Elementary ADSIS - PERA	342.00	
E01-100-422-740-214-000	Elementary ADSIS - PERA	186.00	
E01-200-216-401-161-000	Title I Paraprofessional - Salaries	1,362.00	
E01-200-216-401-161-000	Title I Paraprofessional - Salaries	3,038.00	
E01-200-216-401-161-000	Title I Paraprofessional - Salaries	1,652.00	
E01-200-216-401-161-000	Title I Paraprofessional - Salaries	1,425.00	
E01-200-216-401-210-000	Title I - FICA	104.00	
E01-200-216-401-210-000	Title I - FICA	232.00	
E01-200-216-401-210-000	Title I - FICA	126.00	
E01-200-216-401-210-000	Title I - FICA	109.00	
E01-200-216-401-214-000	Title I - PERA	102.00	
E01-200-216-401-214-000	Title I - PERA	228.00	
E01-200-216-401-214-000	Title I - PERA	124.00	
E01-300-410-740-161-000	HS OHD Paraprofessional - Salaries	19.00	
E01-300-410-740-210-000	HS OHD - FICA	1.00	
E01-300-410-740-214-000	HS OHD - PERA	1.00	
E01-300-410-740-220-000	HS OHD - Health Insurance	18.00	
B98-141-000---	Site Improvements		247,877.00

Client: **26939 - Independent School District No. 150**
Engagement: **AA 2025 - Independent School District No. 150**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
B98-142-000---	Buildings		3,071.00
E01-005-720-000-154-000	School Nurse - Salaries		40,000.00
E01-100-203-000-161-000	Elementary Paraprofessional - Salaries		548.00
E01-100-203-000-161-000	Elementary Paraprofessional - Salaries		3,404.00
E01-100-203-000-161-000	Elementary Paraprofessional - Salaries		7,594.00
E01-100-203-000-161-000	Elementary Paraprofessional - Salaries		4,130.00
E01-100-203-000-161-000	Elementary Paraprofessional - Salaries		3,562.00
E01-100-203-000-161-000	Elementary Paraprofessional - Salaries		1,737.00
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA		42.00
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA		260.00
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA		581.00
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA		316.00
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA		272.00
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA		133.00
E01-100-203-000-214-000	Elementary Paras - PERA		41.00
E01-100-203-000-214-000	Elementary Paras - PERA		255.00
E01-100-203-000-214-000	Elementary Paras - PERA		570.00
E01-100-203-000-214-000	Elementary Paras - PERA		310.00
E01-100-203-000-214-000	Elementary Paras - PERA		130.00
E01-100-403-740-433-000	Elementary DCD M-S - Supplies		52.00
E01-100-404-740-161-000	Elementary Physically Impaired Para - Salaries		1,683.00
E01-100-404-740-210-000	Elementary Physically Impaired - FICA		129.00
E01-100-404-740-214-000	Elementary Physically Impaired - PERA		126.00
E01-100-407-740-161-000	Elementary SLD Paraprofessional - Salaries		676.00
E01-100-407-740-210-000	Elementary SLD - FICA		52.00
E01-100-407-740-210-000	Elementary SLD - FICA		51.00
E01-100-410-740-161-000	Elementary OHD Paraprofessional - Salaries		2,608.00
E01-100-410-740-162-000	Elementary OHD One-to-One Para - Salaries		1,424.00
E01-100-410-740-210-000	Elementary OHD - FICA		57.00
E01-100-410-740-210-000	Elementary OHD - FICA		200.00
E01-100-410-740-214-000	Elementary OHD - PERA		107.00
E01-100-410-740-214-000	Elementary OHD - PERA		196.00
E01-100-411-740-161-000	Elementary Autism Paraprofessional - Salaries		775.00
E01-100-411-740-161-000	Elementary Autism Paraprofessional - Salaries		1,261.00
E01-100-411-740-162-000	Elementary Autism One-to-One Para - Salaries		1,424.00
E01-100-411-740-210-000	Elementary Autism - FICA		57.00
E01-100-411-740-210-000	Elementary Autism - FICA		34.00
E01-100-411-740-210-000	Elementary Autism - FICA		96.00
E01-100-411-740-214-000	Elementary Autism - PERA		107.00
E01-100-411-740-214-000	Elementary Autism - PERA		58.00
E01-100-411-740-214-000	Elementary Autism - PERA		95.00
E01-100-412-740-161-000	Elementary ECSE Paraprofessional - Salaries		4,573.00
E01-100-412-740-210-000	Elementary ECSE - FICA		350.00
E01-100-412-740-214-000	Elementary ECSE - PERA		343.00
E01-300-250-000-140-000	HS FaCS Teacher - Salaries		20,610.00
E01-300-408-740-161-000	HS EBD Paraprofessional - Salaries		19.00
E01-300-408-740-210-000	HS EBD - FICA		1.00
E01-300-408-740-214-000	HS EBD - PERA		1.00
E01-300-408-740-220-000	HS EBD - Health Insurance		18.00
Total		352,016.00	352,016.00

Client: **26939 - Independent School District No. 150**
Engagement: **AA 2025 - Independent School District No. 150**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 307			
PBC Entries #10014 - #10025 and #10043 - #10048			
B01-101-000---	Cash - General	400.00	
B01-101-000---	Cash - General	400.00	
B02-101-000---	Cash - Food Service	33,312.00	
E01-100-203-000-140-700	Elementary Specialty Teacher - Salaries	6,572.00	
E01-100-203-000-145-000	Elementary Substitute Teacher - Salaries	15.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	1.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	291.00	
E01-100-203-000-214-000	Elementary Paras - PERA	2,398.00	
E01-100-203-000-218-000	Elementary Sub Teachers - TRA	1.00	
E01-100-203-000-218-000	Elementary Sub Teachers - TRA	1,045.00	
E01-100-203-000-250-000	Elementary Teachers - 403b Match	67.00	
E01-100-203-000-401-000	Elementary Office - Supplies	86.00	
E01-100-203-316-195-000	Elementary Staff Develop Salary Chargeback	55,217.00	
E01-100-203-330-195-000	Elementary Learn & Develop Chargeback	266,000.00	
E01-100-276-317-140-000	Elementary Basic Skills Teacher - Salaries	62,725.00	
E01-100-640-314-161-000	Elementary Paraprofessional Training - Salaries	17,485.00	
E01-100-640-357-185-000	Elementary Teacher Comp READ ACT - Salaries	23,188.00	
E01-100-640-357-210-000	Elementary Teacher Comp READ ACT - FICA	1,760.00	
E01-100-640-357-218-000	Elementary Teacher Comp READ ACT - TRA	1,956.00	
E01-101-219-317-140-000	Spring Prairie English Learner Teacher - Salaries	175,806.00	
E01-200-204-414-140-000	Title II Teacher - Salaries	20,416.00	
E01-200-204-414-210-000	Title II - FICA	2,000.00	
E01-200-204-414-218-000	Title II - TRA	2,617.00	
E01-200-216-401-110-000	Title I - Administrative Salaries	1,000.00	
E01-200-216-401-161-000	Title I Paraprofessional - Salaries	21,546.00	
E01-200-216-401-165-637	Title I Homeless - School Counselor - Salaries	750.00	
E01-200-218-388-140-000	Gifted & Talented Teacher - Salaries	5,648.00	
E01-200-218-388-140-000	Gifted & Talented Teacher - Salaries	4,764.00	
E01-200-218-388-210-000	Gifted & Talented - FICA	430.00	
E01-200-218-388-218-000	Gifted & Talented - TRA	504.00	
E01-200-218-388-430-000	Gifted & Talented - Supplies	450.00	
E01-200-420-740-397-000	Special Ed Benefits Purch fr	8,635.00	
E01-200-730-374-396-000	Student Support Salary Purch from	8,721.00	
E01-300-211-316-195-000	HS Staff Dev Salary Chargeback	55,217.00	
E01-300-215-000-140-000	HS Business Teacher - Salaries	782.00	
E01-300-277-317-140-000	HS Basic Skills Salaries	78,509.00	
E01-300-301-830-140-000	HS Vocational Ag Teacher - Salaries	9,252.00	
E01-300-301-830-185-000	HS Vocational Ag Extended Contract - Salaries	7,284.00	
E01-300-301-830-185-000	HS Vocational Ag Extended Contract - Salaries	11,825.00	
E01-300-301-830-433-000	HS Vocational Ag - Supplies	544.00	
E01-300-331-830-140-000	HS Vocational FaCS Teacher - Salaries	14,923.00	
E01-300-361-830-140-000	HS Vocational Tech Ed Teacher - Salaries	10,164.00	
E01-300-710-000-430-000	HS Career Counseling - Supplies	20.00	
E02-005-770-705-490-000	Food Service - Breakfast Food	111,392.00	
E02-005-770-707-490-000	Food Service - Special Function Food	1,825.00	
E04-005-580-328-430-000	Home Visiting - Supplies	400.00	
E04-005-580-328-430-000	Home Visiting - Supplies	400.00	

Client: **26939 - Independent School District No. 150**
Engagement: **AA 2025 - Independent School District No. 150**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E04-005-582-337-401-000	Pathways II - Supplies	12,732.00	
E04-005-582-344-430-000	Learning Readiness - Supplies	33,312.00	
E04-005-583-354-401-000	Preschool Screening Expenses	6,600.00	
R02-005-000-701-601-000	Food Service - Food Sales	9,587.00	
R02-005-000-701-601-000	Food Service - Food Sales	15,570.00	
B04-101-000---	Cash - Community Service		33,312.00
B04-101-000---	Cash - Community Service		400.00
B04-101-000---	Cash - Community Service		400.00
E01-100-050-000-110-000	Elementary Principal - Salaries		1,000.00
E01-100-203-000-140-400	Elementary 4th Grade Teacher - Salaries		20,416.00
E01-100-203-000-161-000	Elementary Paraprofessional - Salaries		21,546.00
E01-100-203-000-161-000	Elementary Paraprofessional - Salaries		17,485.00
E01-100-203-000-195-000	Elementary Salary Chargeback		266,000.00
E01-100-203-000-195-000	Elementary Salary Chargeback		55,217.00
E01-100-203-000-210-100	Elementary 1st Grade - FICA		2,000.00
E01-100-203-000-218-100	Elementary 1st Grade - TRA		2,617.00
E01-100-203-000-430-000	Elementary Instructional Supplies		400.00
E01-100-203-000-430-000	Elementary Instructional Supplies		400.00
E01-100-420-740-145-000	Elementary Special Ed Substitute - Salaries		15.00
E01-100-420-740-210-000	Elementary Special Ed - FICA		1.00
E01-100-420-740-218-000	Elementary Special Ed - TRA		1.00
E01-100-630-000-170-000	Elementary Tech Coordinator - Salaries		4,764.00
E01-100-640-316-140-000	Elementary Staff Development Teacher - Salaries		23,188.00
E01-100-640-316-210-000	Elementary Staff Development - FICA		1,760.00
E01-100-640-316-218-000	Elementary Staff Development - TRA		1,956.00
E01-100-710-000-140-000	Elementary Counselor - Salaries		62,725.00
E01-101-203-000-140-000	Spring Prairie Teacher - Salaries		175,806.00
E01-200-216-401-140-000	Title I Teacher - Salaries		6,572.00
E01-200-216-401-210-000	Title I - FICA		291.00
E01-200-216-401-214-000	Title I - PERA		2,398.00
E01-200-216-401-218-000	Title I - TRA		1,045.00
E01-200-216-401-250-000	Title I - 403b Match		67.00
E01-200-216-401-401-637	Title I Homeless - Supplies		20.00
E01-200-291-000-140-123	Science Olympiad - Salaries		3,138.00
E01-200-291-000-140-135	Salaries - FFA		7,284.00
E01-200-291-000-140-142	Salaries - Knowledge Bowl		2,510.00
E01-200-291-000-210-123	Science Olympiad - FICA		239.00
E01-200-291-000-210-142	Knowledge Bowl - FICA		191.00
E01-200-291-000-218-123	Science Olympiad - TRA		280.00
E01-200-291-000-218-142	Knowledge Bowl - TRA		224.00
E01-200-291-000-430-123	Supplies - Science Olympiad		250.00
E01-200-291-000-430-142	Supplies - Knowledge Bowl		200.00
E01-200-420-740-396-000	Special Ed Salary Purch from		8,721.00
E01-200-730-374-396-000	Student Support Salary Purch from		86.00
E01-200-730-374-397-000	Student Support Benefits Purch fr		8,635.00
E01-300-211-000-195-000	HS Salary Chargeback		55,217.00
E01-300-250-000-140-000	HS FaCS Teacher - Salaries		14,923.00
E01-300-255-000-140-000	HS Tech Ed Teacher - Salaries		10,164.00
E01-300-301-830-140-000	HS Vocational Ag Teacher - Salaries		11,825.00
E01-300-303-000-140-000	HS Ag Teacher - Salaries		9,252.00
E01-300-303-000-430-000	HS Ag - Supplies		544.00

Client: **26939 - Independent School District No. 150**
Engagement: **AA 2025 - Independent School District No. 150**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-300-341-830-140-000	HS Vocational Business Teacher - Salaries		782.00
E01-300-710-000-140-000	HS Career Counseling - Salaries		78,509.00
E01-300-710-342-165-000	HS Safe Schools - School Counselor - Salaries		750.00
E02-005-770-701-490-000	Food Service - Lunch Food		1,825.00
E02-005-770-701-490-000	Food Service - Lunch Food		111,392.00
E02-005-770-701-490-000	Food Service - Lunch Food		17,442.00
E02-005-770-701-495-000	Food Service - Milk		5,778.00
E02-005-770-705-490-000	Food Service - Breakfast Food		10,092.00
E04-005-590-000-140-000	Preschool - Salaries		12,732.00
E04-005-590-000-140-000	Preschool - Salaries		6,600.00
R02-005-000-707-601-000	Food Service - Ala Carte Revenue		9,587.00
R02-005-000-707-606-000	Food Service - Adult Meal Revenue		15,570.00
E01-200-216-401-210-000	Title I - FICA		
E01-300-250-000-430-000	HS FaCS - Supplies		
E01-300-331-830-433-000	HS Vocational FaCS - Supplies		
Total		1,106,544.00	1,106,544.00

Adjusting Journal Entries JE # 308

PBC Entries #10049 - #10064

B01-101-000---	Cash - General	23,953.00	
B01-412-000---	RST/RVD LITERARY/READ ACT	5,649.00	
B01-412-000---	RST/RVD LITERARY/READ ACT	6,850.00	
B01-422-000---	Unappropriated Fund Balance	68.00	
B01-422-000---	Unappropriated Fund Balance	3,039.00	
B01-422-000---	Unappropriated Fund Balance	58,647.00	
B01-422-000---	Unappropriated Fund Balance	387,972.00	
B01-427-000---	Res. for Disabled Accessibilit	300,000.00	
B04-463-000---	Restricted For Comm Ed Deficit	168,985.00	
E01-005-640-316-365-000	Transportation Chargeback - District Staff Dev	48.00	
E01-005-760-713-365-000	Transportation Chargeback - Outside Dist	36,657.00	
E01-005-760-723-365-000	Transportation Chargeback - Handicapped	43,599.00	
E01-005-760-733-365-000	Transportation Chargeback - Nonauthorize	117.00	
E01-005-850-794-350-000	Contracted Disabled Access Repairs	68.00	
E01-005-930-000-295-000	Employee Benefits Chargeback	113,835.00	
E01-100-203-000-295-000	Elementary Employee Benefits Chargeback	56,918.00	
E01-100-203-733-365-000	Elementary - Field Trips Chargeback	9,567.00	
E01-100-640-316-365-000	Transportation Chargeback - Elem Staff Dev	339.00	
E01-200-292-733-365-000	Activities Chargeback	163,142.00	
E01-200-294-000-430-113	Supplies - Wrestling	23,412.00	
E01-200-420-740-396-000	Special Ed Salary Purch from	8,721.00	
E01-200-420-740-397-000	Special Ed Benefits Purch fr	3,299.00	
E01-200-730-000-397-000	Special Ed Benefits Purch fr	8,635.00	
E01-200-730-374-396-000	Student Support Salary Purch from	3,299.00	
E01-300-211-000-295-000	HS Employee Benefits Chargebacks	56,918.00	
E01-300-212-318-140-000	Incentive - HS Art - Salaries	11,577.00	
E01-300-215-313-140-000	HS A&I Financial Literacy Teacher - Salaries	27,765.00	
E01-300-215-313-210-000	HS A&I Financial Literacy - FICA	2,124.00	
E01-300-215-313-218-000	HS A&I Financial Literacy - TRA	2,429.00	
E01-300-215-313-220-000	HS A&I Financial Literacy - Health Insurance	2,513.00	
E01-300-215-313-250-000	HS A&I Financial Literacy - 403b Match	641.00	

Client: **26939 - Independent School District No. 150**
Engagement: **AA 2025 - Independent School District No. 150**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-300-640-316-365-000	Transportation Chargeback - HS Staff Dev	2,652.00	
E04-005-505-733-365-000	Community Ed - Transportation Chargeback	23,953.00	
B01-403-000---	Rsvd For Staff Development		3,039.00
B01-422-000---	Unappropriated Fund Balance		5,649.00
B01-422-000---	Unappropriated Fund Balance		300,000.00
B01-422-000---	Unappropriated Fund Balance		6,850.00
B01-424-000---	Reserved For Operating Capital		387,972.00
B01-427-000---	Res. for Disabled Accessibilit		68.00
B01-449-000---	Reserved Safe Sch/Crime Levy		58,647.00
B04-101-000---	Cash - Community Service		23,953.00
B04-464-000---	Restricted Fund Balance		168,985.00
E01-005-760-720-365-000	Transportation Chargeback		280,074.00
E01-005-760-720-365-000	Transportation Chargeback		23,412.00
E01-005-865-363-350-000	LTFM Fire Safety		68.00
E01-005-930-000-220-000	Health Insurance		5,572.00
E01-005-930-000-230-000	Group Life Insurance		27,457.00
E01-005-930-000-270-000	Workers Compensation Insurance		79,798.00
E01-005-930-000-280-000	Reemployment Insurance		1,009.00
E01-005-930-000-295-000	Employee Benefits Chargeback		113,835.00
E01-200-420-740-396-000	Special Ed Salary Purch from		11,934.00
E01-200-420-740-396-000	Special Ed Salary Purch from		86.00
E01-200-420-740-397-000	Special Ed Benefits Purch fr		8,635.00
E01-200-730-374-397-000	Student Support Benefits Purch fr		3,299.00
E01-300-212-313-140-000	HS Art Integration Teacher - Salaries		11,577.00
E01-300-341-830-140-000	HS Vocational Business Teacher - Salaries		27,765.00
E01-300-341-830-140-000	HS Vocational Business Teacher - Salaries		2,124.00
E01-300-341-830-218-000	HS Vocational Business - TRA		2,429.00
E01-300-341-830-220-000	HS Vocational Business - Health Insurance		2,513.00
E01-300-341-830-250-000	HS Vocational Business - 403b Match		641.00
E01-005-760-728-365-000	Special Trans-Selected Pupils		
E01-005-760-737-365-000	Transportation Chargeback - In-Town Bus		
E01-200-730-000-397-000	Special Ed Benefits Purch fr		
Total		1,557,391.00	1,557,391.00

Adjusting Journal Entries JE # 309

PBC Entry #9789 that was missed

B01-104-001---	Bell Investments	642.00	
R01-005-000-000-092-000	Interest Income		642.00
Total		642.00	642.00

Adjusting Journal Entries JE # 310

PBC Entries #10066 - #10072

B01-462-000---	Assigned Fund Balance	251,365.00	
E01-005-219-000-910-000	Perm Trf to Oth Fund	130,178.00	
E01-005-930-000-220-000	Health Insurance	5,572.00	
E01-005-930-000-230-000	Group Life Insurance	27,457.00	
E01-005-930-000-270-000	Workers Compensation Insurance	79,798.00	
E01-005-930-000-280-000	Reemployment Insurance	1,008.00	
E01-100-276-317-140-000	Elementary Basic Skills Teacher - Salaries	56,800.00	
E01-101-219-339-140-000	Spring Prairie EL Teacher - Salaries	102,367.00	

Client: **26939 - Independent School District No. 150**
 Engagement: **AA 2025 - Independent School District No. 150**
 Period Ending: **6/30/2025**
 Trial Balance: **3.00 - Trial Balance**
 Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-101-219-339-218-000	Spring Prairie EL Teacher -TRA	13,362.00	
E01-101-219-339-220-000	Spring Prairie EL Teacher - Health Insurance	14,000.00	
E01-101-219-339-250-000	Spring Prairie EL Teacher -403b Match	1,051.00	
B01-422-000---	Unappropriated Fund Balance		241,365.00
B01-462-002---	Assigned For QComp		10,000.00
E01-005-930-000-295-000	Employee Benefits Chargeback		113,835.00
E01-100-201-000-140-000	Kindergarten Teacher - Salaries		56,800.00
E01-101-203-000-218-000	Spring Prairie - TRA		13,362.00
E01-101-203-000-220-000	Spring Prairie - Health Insurance		14,000.00
E01-101-203-000-250-000	Spring Prairie - 403b Match		1,051.00
E01-101-219-317-140-000	Spring Prairie English Learner Teacher - Salaries		102,367.00
R01-005-219-339-649-000	Permanent Transfers		130,178.00
Total		682,958.00	682,958.00
	Total Adjusting Journal Entries	18,610,041.00	18,610,041.00
	Total All Journal Entries	18,610,041.00	18,610,041.00