



REQUIRED COMMUNICATIONS

November 14, 2022

To the Board of Education
Hickman Mills C-1 School District

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Hickman Mills C-1 School District for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 9, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Hickman Mills C-1 School District are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2022. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements included on the attached schedule.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 14, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

Although not considered material weaknesses or significant deficiencies in internal control over financial reporting, during our audit, we noted the following matters involving internal control, compliance and other operational matters that are presented for your consideration:

FEDERAL FUNDING PERIOD OF PERFORMANCE - During our audit of Federal programs, we noted that the District had unobligated funds of \$3,644 for the Perkins V Program and \$21,417 for the Title II Program at June 30, 2022. Per the OMB Circular 2 CFR Part 200, Appendix IX Compliance Supplement, the Perkins V Program has a period of performance of 15 months and the Title II Program has a period of performance of 27 months. Once the period of performance of Federal funds has passed, the District is no longer able to carryover any of the unobligated funds and the District will lose those unused funds. We recommend that the District maintain spreadsheets for each Federal program and analyze expenditures on a monthly basis to insure that they comply with the ePeGS budget and are properly coded in the general ledger as expenditures under the applicable program. Additionally, for every Federal program where the District’s expenditures come in under budget, the District should analyze the period of availability of the unobligated funds to ensure that the District will actually be able to utilize the funds.

CREDIT CARDS - During our audit, we noted restaurant credit card purchases did not include a detailed receipt; only the summary receipt was provided by District personnel. When a summary receipt is submitted by personnel, the District is unable to determine if unauthorized charges occurred. We recommend that the District follow its policy that requires employees to submit detailed receipts for all charges to District credit cards.

PURCHASING POLICY - During our audit, we reviewed the District’s purchasing policy, and selected a sample of expenditures to test compliance with current policy. We noted that several heating and air conditioning units had been replaced, but no documentation of vendors’ quotes or bidding could be located. District policy indicates that sealed bids should be solicited for any estimated expenditures exceeding \$50,000. We recommend that all personnel in a position of initiating purchases be made aware of District policy and that all purchases that exceed the limitations for quotes or bids be scrutinized for proper documentation and authorization.

SUMMER FOOD SERVICE PROGRAM AND CHILD AND ADULT CARE FOOD PROGRAM EXPENDITURES - During our audit, we noted that the Missouri Department of Health and Senior Services (DHSS) Summer Food Service Program and Child and Adult Care Food Program expenditures of \$378,277 had been posted to the Function 3911 - Other Community Services on the general ledger. The FY2022 DESE Accounting Manual, which is based off of Missouri State Statutes, now requires that “*Food service cost associated with the operation of food programs not addressed above, such as programs under the Department of Health & Senior Services (DHSS) including the Child and Adult Care Programs (CACFP), the Summer Food Service Program (SFSP), At-Risk Afterschool Snack Program and the Supper*

Program” be posted to Function 2569 - Other Food Services. As a result of our audit, the DHSS Summer Food Service Program and DHSS Child and Adult Care Food Program expenditures were reclassified to the correct function code on the general ledger. In addition, we recommended that the District implement procedures to monitor the expenditures posted to each food service program’s function codes.

TITLE PROGRAM WAIVERS - During our audit, we noted that the District had not met the Title program maintenance of effort requirements for both FY2021 and FY2022, which would have resulted in penalty reductions for the FY2022 and FY2023 Title program allocations of 3.21% and 16.38%, respectively. Per Federal Title program requirements, to maintain maintenance of effort, the District is required to spend not less than 90% of the combined fiscal effort or aggregate expenditures for the second preceding year, unless specifically waived. Per the auditor’s recommendation, the District submitted waiver requests to DESE for both the FY2021 and FY2022 Title program maintenance of effort requirements. DESE approved both of the waivers; thus, the District’s ESEA allocations for FY2022 and FY2023 were not reduced. As a result of our recommendation, the District kept a total of approximately \$845,680 in Title program funding for the FY2022 and FY2023 years.

TRANSPORTATION - During our audit, we noted that the District did not obtain a ridership list from the bus company for the Spring 2022 ridership count. DESE requires that Districts prepare a list of regular riders during the fall and spring of each school year. The recommended count dates are in October and February. However, if the District is not able to prepare a ridership list during those times, an alternate count date should be used. A ridership list should have been prepared in the Spring 2022 when the transportation system started operating. We recommend that the District implement a review process to ensure accurate and complete ridership is reported to DESE.

Other Matters

We were engaged to report on the supplementary information which accompanies the financial statements. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on management’s discussion and analysis, which accompanies the financial statements and is also not required supplementary information. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Westbrook & Co., P.C.

Westbrook & Co., P.C.

Client: 2064 - Hickman Mills C-1 School District
Engagement: 2064 - HICKMAN MILLS C-1 SCHOOL DISTRICT
Period Ending: 6/30/2022
Trial Balance: TB
Workpaper:

Account	Description	W/P Ref	Debit	Credit
---------	-------------	---------	-------	--------

Adjusting Journal Entries

Adjusting Journal Entries JE # 1

410.1.2

To remove held accounts payable checks

001-0000-1112-0000-00000-0-000	CASH-UMB GF		134,521.81	
004-0000-1112-0000-00000-0-000	CASH-UMB CP		134,521.81	
004-0000-3119-1100-00000-0-000	GTB TRANSFER		134,521.81	
001-0000-3119-0100-00000-0-000	GTB TRANSFER			134,521.81
004-0000-1112-0000-00000-0-000	CASH-UMB CP			134,521.81
004-2562-6521-1000-00501-4-000	FOOD SERVICE - BUILDING IMPROV/BAPTISTE			40,662.00
004-2664-6543-8110-00000-1-001	CAP OUTLAY TECH DEPT			93,859.81
Total			403,565.43	403,565.43

Adjusting Journal Entries JE # 2

901.21.2

To reclassify Jackson County CARES revenue to correct fund

001-0000-5497-0001-32810-4-000	JACKSON CO CARES ACT FUNDS		116,043.60	
004-0000-3119-1080-00000-0-000	FUND BALANCE TRANSFER		116,043.60	
001-0000-3119-0020-00000-0-000	GENERAL FUND TRANSFER			116,043.60
004-0000-5497-0001-32810-4-000	JACKSON CO CARES ACT FUNDS			116,043.60
Total			232,087.20	232,087.20

Adjusting Journal Entries JE # 3

900.10

To reclassify DHSS food program expenses to the correct function

005-2569-6151-1050-48100-4-100	SUPPER PROGRAM - RUSKIN		693.84	
005-2569-6151-3050-48100-4-100	SUPPER PROGRAM SALARIES - SMITH HALE		18,382.38	
005-2569-6151-4010-48100-4-100	SUPPER PROGRAM SALARY - BAPTISTE		22,993.88	
005-2569-6151-4015-48100-4-100	SUPPER PROGRAM SALARIES - DOBBS		9,070.25	
005-2569-6151-4030-48100-4-100	SUPPER PROGRAM SALARIES - TRUMAN		20,104.38	
005-2569-6151-4035-48100-4-100	SUPPER PROGRAM SALARIES - WARFORD		23,497.52	
005-2569-6151-4050-48100-4-100	SUPPER PROGRAM SALARIES - INGELS		22,132.25	
005-2569-6151-4055-48100-4-100	SUPPER PROGRAM SALARIES - ERVIN		17,709.39	
005-2569-6151-7500-48100-4-100	SUPPER PROGRAM - ECC		7,551.27	
005-2569-6153-4030-48100-4-100	SUPPER PROGRAM SUBSTITUTE - TRUMAN		517.44	
005-2569-6161-0000-00501-4-002	FOOD SVC SUMMER SCHOOL		12,536.00	
005-2569-6221-0000-00501-4-002	RETIREMENT SUMMER SCHOOL FS		797.41	
005-2569-6221-1050-48100-4-100	SUPPER PROGRAM - RETIREMENT/RUSKIN		62.85	
005-2569-6221-3050-48100-4-100	RETIREMENT - SUPPER PROGRAM/SMITH HALE		2,073.84	
005-2569-6221-4010-48100-4-100	RETIREMENT - SUPPER PROGRAM/BAPTISTE		2,358.76	
005-2569-6221-4015-48100-4-100	RETIREMENT - SUPPER PROGRAM/DOBBS		669.26	
005-2569-6221-4030-48100-4-100	RETIREMENT - SUPPER PROGRAM/TRUMAN		2,148.10	
005-2569-6221-4035-48100-4-100	RETIREMENT - SUPPER PROGRAM/WARFORD		2,393.33	
005-2569-6221-4050-48100-4-100	RETIREMENT - SUPPER PROGRAM/INGELS		2,329.95	
005-2569-6221-4055-48100-4-100	RETIREMENT - SUPPER PROGRAM/ERVIN		1,357.68	
005-2569-6221-7500-48100-4-100	RETIREMENT - SUPPER PROGRAM/ECC		757.29	
005-2569-6231-0000-00501-4-002	SOCIAL SECURITY - FS SUMMER SCHOOL		777.22	
005-2569-6231-1050-48100-4-100	SUPPER PROGRAM - SOCIAL SECURITY		39.55	
005-2569-6231-3050-48100-4-100	SOCIAL SECURITY - SUPPER PROGRAM/SMITH HALE		1,127.42	
005-2569-6231-4010-48100-4-100	SOCIAL SECURITY - SUPPER PROGRAM/BAPTISTE		1,361.08	
005-2569-6231-4015-48100-4-100	SOCIAL SECURITY - SUPPER PROGRAM/DOBBS		553.51	
005-2569-6231-4030-48100-4-100	SOCIAL SECURITY - SUPPER PROGRAM/TRUMAN		1,252.97	
005-2569-6231-4035-48100-4-100	SOCIAL SECURITY - SUPPER PROGRAM/WARFORD		1,267.59	
005-2569-6231-4050-48100-4-100	SOCIAL SECURITY - SUPPER PROGRAM/INGELS		1,211.41	
005-2569-6231-4055-48100-4-100	SOCIAL SECURITY - SUPPER PROGRAM/ERVIN		1,096.09	

Client: 2064 - Hickman Mills C-1 School District
Engagement: 2064 - HICKMAN MILLS C-1 SCHOOL DISTRICT
Period Ending: 6/30/2022
Trial Balance: TB
Workpaper:

Account	Description	W/P Ref	Debit	Credit
005-2569-6231-7500-48100-4-100	SOCIAL SECURITY - SUPPER PROGRAM/ECC		462.22	
005-2569-6232-0000-00501-4-002	MEDICARE - FS SUMMER SCHOOL		181.79	
005-2569-6232-1050-48100-4-100	SUPPER PROGRAM - MEDICARE/RUSKIN		9.23	
005-2569-6232-3050-48100-4-100	MEDICARE - SUPPER PROGRAM/SMITH HALE		263.66	
005-2569-6232-4010-48100-4-100	MEDICARE - SUPPER PROGRAM/BAPTISTE		318.23	
005-2569-6232-4015-48100-4-100	MEDICARE - SUPPER PROGRAM/DOBBS		129.44	
005-2569-6232-4030-48100-4-100	MEDICARE - SUPPER PROGRAM/TRUMAN		292.93	
005-2569-6232-4035-48100-4-100	MEDICARE - SUPPER PROGRAM/WARFORD		296.32	
005-2569-6232-4050-48100-4-100	MEDICARE - SUPPER PROGRAM/INGELS		283.41	
005-2569-6232-4055-48100-4-100	MEDICARE - SUPPER PROGRAM/ERVIN		256.42	
005-2569-6232-7500-48100-4-100	MEDICARE - SUPPER PROGRAM/ECC		108.19	
005-2569-6241-1050-48100-4-100	SUPPER PROGRAM - BENEFITS/RUSKIN		223.66	
005-2569-6241-3050-48100-4-100	BENEFITS - SUPPER PROGRAM/SMITH HALE		11,893.24	
005-2569-6241-4010-48100-4-100	BENEFITS - SUPPER PROGRAM/BAPTISTE		11,435.12	
005-2569-6241-4015-48100-4-100	BENEFITS - SUPPER PROGRAM/DOBBS		694.91	
005-2569-6241-4030-48100-4-100	BENEFITS - SUPPER PROGRAM/TRUMAN		10,737.95	
005-2569-6241-4035-48100-4-100	BENEFITS - SUPPER PROGRAM/WARFORD		11,435.12	
005-2569-6241-4050-48100-4-100	BENEFITS - SUPPER PROGRAM/INGELS		11,876.12	
005-2569-6241-4055-48100-4-100	SUPPER PROGRAM - BENEFITS/ERVIN		2,125.33	
005-2569-6241-7500-48100-4-100	BENEFITS SUPPER PROGRAM - ECC		3,505.03	
005-2569-6411-1050-48100-4-100	SUPPER PROGRAM SUPPLIES - RUSKIN		259.37	
005-2569-6411-3050-48100-4-100	SUPPER PROG - SUPPLIES/MATERIALS - SMITH HALE		3,241.15	
005-2569-6411-4010-48100-4-100	SUPPER PROG - SUPPLIES/MATERIALS/COMPASS		804.24	
005-2569-6411-4015-48100-4-100	SUPPER PROG - SUPPLIES/MATERIALS - DOBBS		1,631.02	
005-2569-6411-4030-48100-4-100	SUPPER PROG - SUPPLIES/MATERIALS - TRUMAN		1,361.68	
005-2569-6411-4035-48100-4-100	SUPPER PROG - SUPPLIES/MATERIALS - WARFORD		2,144.20	
005-2569-6411-4050-48100-4-100	SUPPER PROG - SUPPLIES/MATERIALS - INGELS		1,235.49	
005-2569-6411-4055-48100-4-100	SUPPER PROGRAM SUPPLIES - ERVIN		2,018.30	
005-2569-6411-7500-48100-4-100	OTHER SUPPLIES/MATLS - ECC/SUPPER PROGRAM		639.71	
005-2569-6471-1050-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - RUSKIN		2,334.35	
005-2569-6471-3050-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - SMITH HALE		29,170.34	
005-2569-6471-4010-48100-4-100	SUPPER PROGRMA FOOD SUPPLIES/COMPASS		7,238.13	
005-2569-6471-4015-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - DOBBS		14,679.21	
005-2569-6471-4030-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - TRUMAN		12,255.10	
005-2569-6471-4035-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - WARFORD		19,297.76	
005-2569-6471-4050-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - INGELS		10,692.87	
005-2569-6471-4055-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - ERVIN		18,164.74	
005-2569-6471-7500-48100-4-100	FOOD SUPPLIES - ECC/SUPPER PROGRAM		5,757.37	
005-3911-6151-1050-48100-4-100	SUPPER PROGRAM - RUSKIN			693.84
005-3911-6151-3050-48100-4-100	SUPPER PROGRAM SALARIES - SMITH HALE			18,382.38
005-3911-6151-4010-48100-4-100	SUPPER PROGRAM SALARY - BAPTISTE			22,993.88
005-3911-6151-4015-48100-4-100	SUPPER PROGRAM SALARIES - DOBBS			9,070.25
005-3911-6151-4030-48100-4-100	SUPPER PROGRAM SALARIES - TRUMAN			20,104.38
005-3911-6151-4035-48100-4-100	SUPPER PROGRAM SALARIES - WARFORD			23,497.52
005-3911-6151-4050-48100-4-100	SUPPER PROGRAM SALARIES - INGELS			22,132.25
005-3911-6151-4055-48100-4-100	SUPPER PROGRAM SALARIES - ERVIN			17,709.39
005-3911-6151-7500-48100-4-100	SUPPER PROGRAM - ECC			7,551.27
005-3911-6153-4030-48100-4-100	SUPPER PROGRAM SUBSTITUTE - TRUMAN			517.44
005-3911-6161-0000-00501-4-002	FOOD SVC SUMMER SCHOOL			12,536.00
005-3911-6221-0000-00501-4-002	RETIREMENT SUMMER SCHOOL FS			797.41
005-3911-6221-1050-48100-4-100	SUPPER PROGRAM - RETIREMENT/RUSKIN			62.85
005-3911-6221-3050-48100-4-100	RETIREMENT - SUPPER PROGRAM/SMITH HALE			2,073.84

Client: 2064 - Hickman Mills C-1 School District
Engagement: 2064 - HICKMAN MILLS C-1 SCHOOL DISTRICT
Period Ending: 6/30/2022
Trial Balance: TB
Workpaper:

Account	Description	W/P Ref	Debit	Credit
005-3911-6221-4010-48100-4-100	RETIREMENT - SUPPER PROGRAM/BAPTISTE			2,358.76
005-3911-6221-4015-48100-4-100	RETIREMENT - SUPPER PROGRAM/DOBBS			669.26
005-3911-6221-4030-48100-4-100	RETIREMENT - SUPPER PROGRAM/TRUMAN			2,148.10
005-3911-6221-4035-48100-4-100	RETIREMENT - SUPPER PROGRAM/WARFORD			2,393.33
005-3911-6221-4050-48100-4-100	RETIREMENT - SUPPER PROGRAM/INGELS			2,329.95
005-3911-6221-4055-48100-4-100	RETIREMENT - SUPPER PROGRAM/ERVIN			1,357.68
005-3911-6221-7500-48100-4-100	RETIREMENT - SUPPER PROGRAM/ECC			757.29
005-3911-6231-0000-00501-4-002	SOCIAL SECURITY - FS SUMMER SCHOOL			777.22
005-3911-6231-1050-48100-4-100	SUPPER PROGRAM - SOCIAL SECURITY			39.55
005-3911-6231-3050-48100-4-100	SOCIAL SECURITY - SUPPER PROGRAM/SMITH HALE			1,127.42
005-3911-6231-4010-48100-4-100	SOCIAL SECURITY - SUPPER PROGRAM/BAPTISTE			1,361.08
005-3911-6231-4015-48100-4-100	SOCIAL SECURITY - SUPPER PROGRAM/DOBBS			553.51
005-3911-6231-4030-48100-4-100	SOCIAL SECURITY - SUPPER PROGRAM/TRUMAN			1,252.97
005-3911-6231-4035-48100-4-100	SOCIAL SECURITY - SUPPER PROGRAM/WARFORD			1,267.59
005-3911-6231-4050-48100-4-100	SOCIAL SECURITY - SUPPER PROGRAM/INGELS			1,211.41
005-3911-6231-4055-48100-4-100	SOCIAL SECURITY - SUPPER PROGRAM/ERVIN			1,096.09
005-3911-6231-7500-48100-4-100	SOCIAL SECURITY - SUPPER PROGRAM/ECC			462.22
005-3911-6232-0000-00501-4-002	MEDICARE - FS SUMMER SCHOOL			181.79
005-3911-6232-1050-48100-4-100	SUPPER PROGRAM - MEDICARE/RUSKIN			9.23
005-3911-6232-3050-48100-4-100	MEDICARE - SUPPER PROGRAM/SMITH HALE			263.66
005-3911-6232-4010-48100-4-100	MEDICARE - SUPPER PROGRAM/BAPTISTE			318.23
005-3911-6232-4015-48100-4-100	MEDICARE - SUPPER PROGRAM/DOBBS			129.44
005-3911-6232-4030-48100-4-100	MEDICARE - SUPPER PROGRAM/TRUMAN			292.93
005-3911-6232-4035-48100-4-100	MEDICARE - SUPPER PROGRAM/WARFORD			296.32
005-3911-6232-4050-48100-4-100	MEDICARE - SUPPER PROGRAM/INGELS			283.41
005-3911-6232-4055-48100-4-100	MEDICARE - SUPPER PROGRAM/ERVIN			256.42
005-3911-6232-7500-48100-4-100	MEDICARE - SUPPER PROGRAM/ECC			108.19
005-3911-6241-1050-48100-4-100	SUPPER PROGRAM - BENEFITS/RUSKIN			223.66
005-3911-6241-3050-48100-4-100	BENEFITS - SUPPER PROGRAM/SMITH HALE			11,893.24
005-3911-6241-4010-48100-4-100	BENEFITS - SUPPER PROGRAM/BAPTISTE			11,435.12
005-3911-6241-4015-48100-4-100	BENEFITS - SUPPER PROGRAM/DOBBS			694.91
005-3911-6241-4030-48100-4-100	BENEFITS - SUPPER PROGRAM/TRUMAN			10,737.95
005-3911-6241-4035-48100-4-100	BENEFITS - SUPPER PROGRAM/WARFORD			11,435.12
005-3911-6241-4050-48100-4-100	BENEFITS - SUPPER PROGRAM/INGELS			11,876.12
005-3911-6241-4055-48100-4-100	SUPPER PROGRAM - BENEFITS/ERVIN			2,125.33
005-3911-6241-7500-48100-4-100	BENEFITS SUPPER PROGRAM - ECC			3,505.03
005-3911-6411-1050-48100-4-100	SUPPER PROGRAM SUPPLIES - RUSKIN			259.37
005-3911-6411-3050-48100-4-100	SUPPER PROG - SUPPLIES/MATERIALS - SMITH HALE			3,241.15
005-3911-6411-4010-48100-4-100	SUPPER PROG - SUPPLIES/MATERIALS/COMPASS			804.24
005-3911-6411-4015-48100-4-100	SUPPER PROG - SUPPLIES/MATERIALS - DOBBS			1,631.02
005-3911-6411-4030-48100-4-100	SUPPER PROG - SUPPLIES/MATERIALS - TRUMAN			1,361.68
005-3911-6411-4035-48100-4-100	SUPPER PROG - SUPPLIES/MATERIALS - WARFORD			2,144.20
005-3911-6411-4050-48100-4-100	SUPPER PROG - SUPPLIES/MATERIALS - INGELS			1,235.49
005-3911-6411-4055-48100-4-100	SUPPER PROGRAM SUPPLIES - ERVIN			2,018.30
005-3911-6411-7500-48100-4-100	OTHER SUPPLIES/MATLS - ECC/SUPPER PROGRAM			639.71
005-3911-6491-1050-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - RUSKIN			2,334.35
005-3911-6491-3050-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - SMITH HALE			29,170.34
005-3911-6491-4010-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES/COMPASS			7,238.13
005-3911-6491-4015-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - DOBBS			14,679.21
005-3911-6491-4030-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - TRUMAN			12,255.10
005-3911-6491-4035-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - WARFORD			19,297.76
005-3911-6491-4050-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - INGELS			10,692.87

Client: 2064 - Hickman Mills C-1 School District
Engagement: 2064 - HICKMAN MILLS C-1 SCHOOL DISTRICT
Period Ending: 6/30/2022
Trial Balance: TB
Workpaper:

Account	Description	W/P Ref	Debit	Credit
005-3911-6491-4055-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - ERVIN			18,164.74
005-3911-6491-7500-48100-4-100	FOOD SUPPLIES - ECC/SUPPER PROGRAM			5,757.37
Total			378,277.26	378,277.26
	Total Adjusting Journal Entries		1,013,929.89	1,013,929.89
	Total All Journal Entries		1,013,929.89	1,013,929.89