



November 8, 2022

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

We have audited the financial statements of Independent School District No. 150 (“the District”) as of and for the year ended June 30, 2022 and have issued our report thereon dated November 8, 2022. Professional standards require that we advise you of the following matters relating to our audit.

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

As communicated in our letter dated April 7, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the District complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

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

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated November 8, 2022. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with the Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated November 8, 2022.

### **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.

### **Significant Risks Identified**

As stated in our auditor's report, professional standards require us to design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by fraud or error. In designing our audit procedures, professional standards require us to evaluate the financial statements and assess the risk that a material misstatement could occur. Areas that are potentially more susceptible to misstatements, and thereby require special audit considerations, are designated as "significant risks". We have identified the following as significant risks.

- Management Override of Controls - Professional standards require auditors to address the possibility of management overriding controls. Accordingly, we identified as a significant risk that management of the District may have the ability to override controls that the District has implemented. Management may override the District's controls in order to modify the financial records with the intent of manipulating the financial statements to overstate the District's financial performance or with the intent of concealing fraudulent transactions.
- Lack of Segregation of Duties – Inadequate segregation of duties could adversely affect the District's ability to detect misstatements in amounts that would be material in relation to the financial statements in a timely period by employees in the normal course of performing their assigned functions.
- Revenue Recognition - We identified revenue recognition as a significant risk due to the number of transactions incurred at or near year-end and a risk of recording those in the incorrect fiscal year.
- Improper Capitalization – We identified improper capitalization of fixed assets as a significant risk. The volume of projects, reliance on vendors for timely information, and involvement of multiple District departments could result in capital asset additions being misstated.
- Valuation of Net Pension Liability – We identified valuation of net pension liability as a significant risk due to the reliance on significant estimates in determining the valuation.

## **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 described in Note 1, the District adopted GASB Statement No. 87, Leases. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Accordingly, the accounting change has been retrospectively applied to prior years presented. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the state aid receivable and related revenue from the State of Minnesota is based on the projected student counts at year-end. We evaluated the key factors and assumptions used to develop the state aid receivable and related revenue in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Management's estimate of the other post-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.

## **Modification of the Auditor's Report**

As discussed in Note 11 to the financial statements, the District has corrected an error related to a prior overstatement of revenue and an understatement of unearned revenue, which has resulted in an adjustment of the net position of the Governmental Activities and Food Service Fund as of July 1, 2021. Our opinions are not modified with respect to this matter.

Also as discussed in Note 11 to the financial statements, the District has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, for the year ended June 30, 2022. Accordingly, a restatement has been made to the governmental activities net position as of July 1, 2021, to restate beginning net position. Our opinions are not modified with respect to this matter.

## **Representations Requested from Management**

We have requested certain written representations from management which are included in the management representation letter dated November 8, 2022.

## **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 Sallee LLP*

Fargo, North Dakota

Client: **26939 - Independent School District No. 150**  
 Engagement: **AA 2022 - Independent School District No. 150**  
 Period Ending: **6/30/2022**  
 Trial Balance: **3.00 - Trial Balance**  
 Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries</b>			
<b>Adjusting Journal Entries JE # 1</b>			
CLIENT POST: To record revenue restrictions			
R01-005-000-000-211-000	General Education Aid	670,420.00	
R01-005-000-302-211-000	Operating Capital - General Ed Aid		187,688.00
R01-005-000-306-211-000	Staff Development - General Ed Aid		149,761.00
R01-005-000-317-211-000	Basic Skills - General Ed Aid		68,020.00
R01-005-000-330-211-000	Learning & Development - General Ed Aid		250,482.00
R01-005-000-388-211-000	Gifted & Talented - General Ed Aid		14,469.00
<b>Total</b>		<b>670,420.00</b>	<b>670,420.00</b>
<b>Adjusting Journal Entries JE # 2</b>			
CLIENT POST: To record county apportionment			
R01-005-000-000-001-000	Property Tax Levy - General Fund	20,115.00	
R01-005-000-000-010-000	County Apportionment		20,115.00
<b>Total</b>		<b>20,115.00</b>	<b>20,115.00</b>
<b>Adjusting Journal Entries JE # 3</b>			
CLIENT POST: To adjust property taxes receivables to actual			
B01-110-000---	Current Property Taxes Receivable	308,563.00	
B04-110-000---	Current Property Taxes Receivable	18,293.00	
B07-110-000---	Current Property Taxes Receivable	396,510.00	
R01-005-000-000-001-000	Property Tax Levy - General Fund		308,563.00
R04-005-000-321-001-000	Comm Service - Property Tax Levy		18,293.00
R07-005-000-000-001-000	Debt Service - Property Tax Levy		396,510.00
<b>Total</b>		<b>723,366.00</b>	<b>723,366.00</b>
<b>Adjusting Journal Entries JE # 4</b>			
CLIENT POST: To adjust state aid receivables to actual			
B01-121-000---	Due from Department of Education	1,082,090.00	
B04-101-000---	Cash - Community Service	16.00	
B04-121-000---	Due from Department of Education	5,082.00	
B07-101-000---	Cash - Debt Redemption	22,214.00	
B07-121-000---	Due from Dept of Education	31,085.00	
R01-005-000-000-234-000	Ag Credit	1,879.00	
R01-005-865-000-317-000	LTFM State Aid	8,614.00	
R07-005-000-000-258-000	Debt Service - Other State Credits	1,170.00	
B01-101-000---	Cash - General		22,230.00
R01-005-000-000-211-000	General Education Aid		947,846.00
R01-005-000-000-212-000	Literacy Incentive Aid		6,449.00
R01-005-000-000-227-000	Abatement Aid		394.00
R01-005-000-000-360-000	State Aid for Special Education		89,395.00
R01-005-000-313-300-000	Ach & Int State Aid		2,950.00
R01-005-000-317-300-000	English Learner Cross Subsidy Revenue		313.00
R01-005-000-335-300-000	State Aid for Q Comp		16,846.00
R01-005-000-830-300-000	Career & Technical Aid		2,126.00
R01-005-420-740-360-000	Special Ed General		4,034.00
R04-005-000-321-227-000	Comm Service - Abatement Aid		8.00
R04-005-000-321-234-000	Comm Service Ag Credit		73.00

Client: **26939 - Independent School District No. 150**  
Engagement: **AA 2022 - Independent School District No. 150**  
Period Ending: **6/30/2022**  
Trial Balance: **3.00 - Trial Balance**  
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
R04-005-000-351-301-000	Nonpublic Pupil Aid-Tests/Textbooks		14.00
R04-005-580-325-300-000	ECFE - State Aid		2,269.00
R04-005-580-328-300-000	Home Visiting Aid		51.00
R04-005-582-344-300-000	Learning Readiness - State Aid		2,339.00
R04-005-583-354-300-000	Preschool - Screening State Aid		344.00
R07-005-000-000-234-000	Debt Service Ag Credit		4,138.00
R07-005-865-000-317-000	Debt Service LTFM State Aid		50,331.00
R01-005-000-000-201-000	Endowment Fund Apportionment		
R01-005-000-000-370-000	Concurrent Enrollment		
<b>Total</b>		<b>1,152,150.00</b>	<b>1,152,150.00</b>

**Adjusting Journal Entries JE # 5**

CLIENT POST: To adjust delinquents to actual

B01-111-000---	Delinquent Property Taxes Receivable	6,644.00	
B01-231-000---	Deferred Revenue-Delinquent Taxes	2,526.00	
B04-111-000---	Delinquent Property Taxes Receivable	281.00	
B04-231-000---	Deferred Revenue-Delinquent Taxes	156.00	
B07-111-000---	Delinquent Property Taxes Receivable	6,835.00	
B07-231-000---	Deferred Revenue-Delinquent Taxes	3,415.00	
R01-005-000-000-001-000	Property Tax Levy - General Fund		9,170.00
R04-005-000-321-001-000	Comm Service - Property Tax Levy		437.00
R07-005-000-000-001-000	Debt Service - Property Tax Levy		10,250.00
<b>Total</b>		<b>19,857.00</b>	<b>19,857.00</b>

**Adjusting Journal Entries JE # 6**

CLIENT POST: To record levy for subsequent year

B01-235-000---	Property Taxes Levied For Subsequent Yrs	32,526.00	
R04-005-000-321-001-000	Comm Service - Property Tax Levy	5,623.00	
R07-005-000-000-001-000	Debt Service - Property Tax Levy	47,376.00	
B04-235-000---	Property Taxes Levied For Subsequent Yrs		5,623.00
B07-235-000---	Property Taxes Levied For Subsequent Yrs		47,376.00
R01-005-000-000-001-000	Property Tax Levy - General Fund		32,526.00
<b>Total</b>		<b>85,525.00</b>	<b>85,525.00</b>

**Adjusting Journal Entries JE # 7**

CLIENT POST: To spread gen ed aid

R01-005-000-000-211-000	General Education Aid		
R01-005-000-000-212-000	Literacy Incentive Aid		
R01-005-000-000-227-000	Abatement Aid		
R01-005-000-000-234-000	Ag Credit		
R01-005-000-000-360-000	State Aid for Special Education		
R01-005-000-313-300-000	Ach & Int State Aid		
R01-005-000-335-300-000	State Aid for Q Comp		
R01-005-000-830-300-000	Career & Technical Aid		
R01-005-865-000-317-000	LTFM State Aid		
R04-005-000-321-227-000	Comm Service - Abatement Aid		
R04-005-000-321-234-000	Comm Service Ag Credit		
R04-005-580-325-300-000	ECFE - State Aid		
R04-005-582-344-300-000	Learning Readiness - State Aid		
R04-005-583-354-300-000	Preschool - Screening State Aid		

Client: **26939 - Independent School District No. 150**  
Engagement: **AA 2022 - Independent School District No. 150**  
Period Ending: **6/30/2022**  
Trial Balance: **3.00 - Trial Balance**  
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
R07-005-000-000-234-000	Debt Service Ag Credit		
R07-005-000-000-309-000	Debt Service - State Equalization Aid		
<b>Total</b>		<b>0.00</b>	<b>0.00</b>

**Adjusting Journal Entries JE # 8**

CLIENT POST: To spread levy to each fund

B04-101-000---	Cash - Community Service	35,866.00	
B07-101-000---	Cash - Debt Redemption	614,991.00	
R01-005-000-000-001-000	Property Tax Levy - General Fund	1,074,992.00	
B01-101-000---	Cash - General		650,857.00
R01-005-000-302-001-000	Operating Capital Levy		163,013.00
R01-005-000-315-001-000	Integration - Levy		14,368.00
R01-005-000-335-001-000	Q Comp Levy		2,507.00
R01-005-000-342-001-000	Safe School Levy		38,811.00
R01-005-000-830-001-000	Career & Technical Levy		59,435.00
R01-005-865-000-001-000	LTFM Levy		146,001.00
R04-005-000-321-001-000	Comm Service - Property Tax Levy		8,046.00
R04-005-580-325-001-000	ECFE - Property Tax Levy		15,929.00
R04-005-580-328-001-000	Home Visiting Levy		272.00
R04-005-580-332-001-000	After School Enrichment Levy		7,542.00
R04-005-580-362-001-000	Youth Development Levy		4,077.00
R07-005-000-000-001-000	Debt Service - Property Tax Levy		614,991.00
R01-005-850-000-001-000	Health and Safety Levy		
R04-005-570-798-001-000	School Age Care Levy		
<b>Total</b>		<b>1,725,849.00</b>	<b>1,725,849.00</b>

**Adjusting Journal Entries JE # 9**

CLIENT POST: To record nonspendable fund balance

B01-422-000---	Unappropriated Fund Balance	368,608.00	
B01-460-000---	Nonspendable Fund Balance		368,608.00
B02-130-000---	Inventory		
B02-460-000---	Nonspendable Fund Balance		
E02-005-770-701-490-000	Food Service - Lunch Food		
<b>Total</b>		<b>368,608.00</b>	<b>368,608.00</b>

**Adjusting Journal Entries JE # 10**

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

R01-005-000-000-000-397	Revenue - State Aid	1,734.00	
E01-010-203-000-000-891	Pension Expense		867.00
E01-020-203-000-000-891	Pension Expense		867.00
<b>Total</b>		<b>1,734.00</b>	<b>1,734.00</b>

**Adjusting Journal Entries JE # 11**

CLIENT POST - To record/revenue and expense for leases entered in CY

E01-005-170-302-380-000	Copier & Postage Meter Leases	8,312.00	
E01-005-760-302-535-000	Bus/Vehicle Purchases (Capital Lease)	85,167.00	
E01-005-170-302-589-000	Lease Transactions/Installment		8,312.00
E01-005-760-302-589-000	Lease Transactions/Installment		85,167.00
E01-005-105-000-899-000	Miscellaneous Expense		
<b>Total</b>		<b>93,479.00</b>	<b>93,479.00</b>



Client: **26939 - Independent School District No. 150**  
Engagement: **AA 2022 - Independent School District No. 150**  
Period Ending: **6/30/2022**  
Trial Balance: **3.00 - Trial Balance**  
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 13</b>			
CLIENT POST - To record deferred revenue from FY21			
B02-464-000---	Restricted Fund Balance	62,292.00	
B02-230-000---	Deferred Revenue		62,292.00
<b>Total</b>		<b>62,292.00</b>	<b>62,292.00</b>

<b>Adjusting Journal Entries JE # 14</b>			
CLIENT POST - To adjust deferred revenue to actual as of 6/30/22			
B02-230-000---	Deferred Revenue	14,802.00	
R02-005-000-701-601-000	Food Service - Food Sales		14,802.00
<b>Total</b>		<b>14,802.00</b>	<b>14,802.00</b>

<b>Adjusting Journal Entries JE # 100</b>			
CLIENT DO NOT POST: to adjust fund balances to match period 14			
B01-424-000---	Reserved For Operating Capital	595,270.00	
B01-449-000---	Reserved Safe Sch/Crime Levy	66,485.00	
B04-464-000---	Restricted Fund Balance	82,929.00	
B06-467-000---	Rst/Rsvd for LTFM	4,647.00	
B21-401-000---	FB Interest/Misc	1,237.00	
B01-403-000---	Rsvd For Staff Development		4,394.00
B01-422-000---	Unappropriated Fund Balance		485,982.00
B01-462-000---	Assigned Fund Balance		40,000.00
B01-467-000---	Rst/Rsvd for LTFM		109,247.00
B01-472-000---	Rst/Rsvd for Med Asst		23,369.00
B04-431-000---	Reserved For Comm. Ed.		33,259.00
B04-432-000---	Res. For Early Child & Fam Ed.		28,298.00
B04-444-000---	School Readiness (Fd 04)		21,372.00
B06-464-000---	Restricted Fund Balance		4,647.00
B01-438-000---	Gifted & Talented		
B04-463-000---	Restricted For Comm Ed Deficit		
B07-463-000---	Debt Service Unassigned		
B07-464-000---	Restricted Fund Balance		
<b>Total</b>		<b>750,568.00</b>	<b>750,568.00</b>

<b>Adjusting Journal Entries JE # 101</b>			
CLIENT DO NOT POST: To reclass Lake Agassiz program expenses to Excpetional Education - Purchased Services			
E01-200-420-740-396-000	Special Ed Salary Purch from	103,194.00	
E01-005-850-302-580-000	Facilities Principal Capital Lease		103,194.00
<b>Total</b>		<b>103,194.00</b>	<b>103,194.00</b>

<b>Adjusting Journal Entries JE # 102</b>			
CLIENT DO NOT POST - To adjust lease principal and interest to actual			
E01-005-760-720-442-000	Transportation - Vehicle Repairs & Maintenance	18,627.00	
E01-005-760-302-580-000	Principal Capital Lease		11,898.00
E01-005-760-302-581-000	Inter LT Lease/Install Sales		6,729.00
<b>Total</b>		<b>18,627.00</b>	<b>18,627.00</b>

**Adjusting Journal Entries JE # 7931**

Client: **26939 - Independent School District No. 150**  
Engagement: **AA 2022 - Independent School District No. 150**  
Period Ending: **6/30/2022**  
Trial Balance: **3.00 - Trial Balance**  
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
PBC Entry #7931			
E01-100-422-740-140-000	ADSIS Grant Lic Teacher - Salaries	28,545.00	
E01-100-422-740-210-000	Elementary ADSIS - FICA	2,184.00	
E01-100-422-740-210-000	Elementary ADSIS - FICA	2,381.00	
E01-100-422-740-433-000	ADSIS Grant - Supplies	15,166.00	
E01-200-216-401-140-000	Title I Teacher - Salaries	8,170.00	
E01-200-216-401-141-000	Title I - Para Salaries	3,000.00	
E01-200-216-401-161-011	ParaProf - Prior Yr	15,362.00	
E01-200-216-401-165-636	Neglected - School Counselor Salaries	1,350.00	
E01-200-216-401-165-637	Homeless - School Counselor Salaries	1,350.00	
E01-200-216-401-210-000	Title I - FICA	625.00	
E01-200-216-401-218-000	Title I - TRA	681.00	
E01-200-216-401-401-636	Neglected General Supplies	1,857.00	
E01-200-216-401-433-000	Title I - Individ. Instruction - Supplies	4,710.00	
E01-200-216-401-895-000	Fed Nonpub Indir Cost	1,000.00	
E01-100-050-000-110-000	Elementary Principal - Salary		1,000.00
E01-100-203-000-430-000	Elementary Instructional Supplies		15,166.00
E01-100-203-000-430-706	Elementary Counselor - Supplies		1,472.00
E01-100-422-740-140-000	ADSIS Grant Lic Teacher - Salaries		8,170.00
E01-100-422-740-210-000	Elementary ADSIS - FICA		625.00
E01-100-422-740-210-000	Elementary ADSIS - FICA		681.00
E01-200-216-401-161-000	Title I Paraprofessional		3,000.00
E01-200-216-401-161-000	Title I Paraprofessional		15,362.00
E01-200-216-401-430-000	Title I - Supplies		4,710.00
E01-300-277-155-143-011	ESSER II HS Academic Interventionist		28,545.00
E01-300-277-155-210-011	ESSER II HS Academic Interventionist - FICA		2,184.00
E01-300-277-155-218-011	ESSER II HS Academic Interventionist - TRA		2,381.00
E01-300-710-000-430-000	HS Career Counseling - Supplies		384.00
E01-300-710-342-165-000	Safe Schools - School Counselor - Salaries		2,701.00
<b>Total</b>		<b>86,381.00</b>	<b>86,381.00</b>

**Adjusting Journal Entries JE # 7947**

PBC Entries #7947 - 7953

B01-101-000---	Cash - General	1,639.00	
B01-101-000---	Cash - General	4,714.00	
B01-206-001---	Accounts Payable - Manual	2,527.00	
B01-212-000---	Sales Tax Payable	201.00	
B02-206-001---	Accounts Payable - Manual	573.00	
B04-101-000---	Cash - Community Service	690.00	
B04-101-000---	Cash - Community Service	87.00	
B04-101-000---	Cash - Community Service	218.00	
B04-206-001---	Accounts Payable - Manual	1,584.00	
B21-101-000---	Student Activity Cash	3,489.00	
B21-206-001---	Accounts Payable-Manual	11,592.00	
E01-005-105-000-899-000	Miscellaneous Expense	67.00	
R21-005-298-301-099-728	Concessions Revenue	1,767.00	
R21-005-298-301-099-728	Concessions Revenue	1,767.00	
B01-101-000---	Cash - General		66.00
B01-101-000---	Cash - General		214.00
B01-101-000---	Cash - General		214.00

Client: **26939 - Independent School District No. 150**  
 Engagement: **AA 2022 - Independent School District No. 150**  
 Period Ending: **6/30/2022**  
 Trial Balance: **3.00 - Trial Balance**  
 Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
B01-101-000---	Cash - General		342.00
B01-101-000---	Cash - General		1,758.00
B01-206-000---	Accounts Payable		201.00
B01-206-001---	Accounts Payable - Manual		1,639.00
B01-206-001---	Accounts Payable - Manual		4,714.00
B02-101-000---	Cash - Food Service		573.00
B04-101-000---	Cash - Community Service		1,366.00
B04-101-000---	Cash - Community Service		218.00
B04-206-001---	Accounts Payable - Manual		690.00
B04-206-001---	Accounts Payable - Manual		87.00
B04-206-001---	Accounts Payable - Manual		218.00
B21-101-000---	Student Activity Cash		11,592.00
B21-206-001---	Accounts Payable-Manual		3,489.00
R21-005-298-301-099-723	Band Revenue		619.00
R21-005-298-301-099-723	Band Revenue		618.00
R21-005-298-301-099-730	Dance Team Revenue		619.00
R21-005-298-301-099-730	Dance Team Revenue		618.00
R21-005-298-301-099-750	Volleyball Revenue		530.00
R21-005-298-301-099-750	Volleyball Revenue		530.00
<b>Total</b>		<b>30,915.00</b>	<b>30,915.00</b>

**Adjusting Journal Entries JE # 7954**

PBC Entry #7954

E02-005-770-701-491-000	Food Service - USDA Commodities	59,237.00	
R02-005-000-701-474-000	Food Service - Commodity Discounts		59,237.00
<b>Total</b>		<b>59,237.00</b>	<b>59,237.00</b>

**Adjusting Journal Entries JE # 7955**

PBC Entry #7955 and #7956

B01-130-000---	Inventory	425,865.00	
B01-131-000---	Prepaid Expenses and Deposits	3,346.00	
B01-130-000---	Inventory		3,346.00
B01-131-000---	Prepaid Expenses and Deposits		425,865.00
<b>Total</b>		<b>429,211.00</b>	<b>429,211.00</b>

**Adjusting Journal Entries JE # 8006**

PBC Entries 7957 - 8006

B01-101-000---	Cash - General	26,948.00	
B01-122-000---	Due from Federal Gov't thru Dept. of Ed.	7,402.00	
B01-122-000---	Due from Federal Gov't thru Dept. of Ed.	80,362.00	
B01-122-000---	Due from Federal Gov't thru Dept. of Ed.	40,000.00	
B01-122-000---	Due from Federal Gov't thru Dept. of Ed.	613.00	
B01-122-000---	Due from Federal Gov't thru Dept. of Ed.	66,232.00	
B01-131-000---	Prepaid Expenses and Deposits	30,357.00	
B21-101-000---	Student Activity Cash	266.00	
E01-005-105-000-899-000	Miscellaneous Expense	68.00	
E01-005-630-155-530-011	ESSER II Instructional Technology Equipment	20,238.00	
E01-005-720-170-110-000	COVID Testing Principal Salaries	2,239.00	
E01-005-720-170-170-000	COVID Testing Administrative Wages	42,831.00	
E01-005-720-170-401-000	COVID Testing Grant Supplies	1,308.00	

Client: **26939 - Independent School District No. 150**  
 Engagement: **AA 2022 - Independent School District No. 150**  
 Period Ending: **6/30/2022**  
 Trial Balance: **3.00 - Trial Balance**  
 Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-005-790-315-430-000	Student Success - Supplies	3,501.00	
E01-100-203-313-141-000	A&I Paraprofessional - Salaries	3,000.00	
E01-100-203-313-141-000	A&I Paraprofessional - Salaries	1,199.00	
E01-100-203-313-141-000	A&I Paraprofessional - Salaries	1,470.00	
E01-100-203-313-141-000	A&I Paraprofessional - Salaries	1,094.00	
E01-100-203-313-141-000	A&I Paraprofessional - Salaries	1,990.00	
E01-100-203-313-210-000	A&I Paraprofessional - FICA	440.00	
E01-100-203-313-214-000	A&I Paraprofessional - PERA	431.00	
E01-100-291-000-401-133	Elementary Musical - Supplies	4,687.00	
E01-200-218-388-140-000	Gifted & Talented - Salaries	4,676.00	
E01-200-218-388-210-000	Gifted & Talented - FICA	355.00	
E01-200-218-388-218-000	Gifted & Talented - TRA	389.00	
E01-200-218-388-430-000	Gifted & Talented - Supplies	198.00	
E01-200-218-388-430-000	Gifted & Talented - Supplies	2,244.00	
E01-200-218-388-430-000	Gifted & Talented - Supplies	5,696.00	
E01-200-218-388-430-000	Gifted & Talented - Supplies	98.00	
E01-200-401-740-397-000	Special Ed Benefits Purch fr	3,462.00	
E01-300-212-318-140-000	Incentive - HS Art - Salaries	11,566.00	
E01-300-212-318-210-000	Incentive - HS Art - FICA	732.00	
E01-300-212-318-218-000	Incentive - HS Art - TRA	965.00	
E01-300-212-318-220-000	Incentive - HS Art - Health Insurance	1,000.00	
E01-300-212-318-250-000	Incentive - HS Art - 403b Match	292.00	
E01-300-212-318-430-000	Incentive - HS Art - Supplies	4,500.00	
E01-300-250-315-140-000	Integration - HS FaCS - Salaries	7,642.00	
E01-300-250-315-430-000	Integration - HS FaCS - Supplies	3,000.00	
E01-300-301-830-140-000	HS Vocational Ag - Salaries	3,585.00	
E01-300-301-830-185-000	HS Ag Vocational Extended Salary	6,240.00	
E01-300-301-830-185-000	HS Ag Vocational Extended Salary	4,523.00	
E01-300-301-830-433-000	HS Vocational Ag - Supplies	7,223.00	
E01-300-303-000-140-000	HS Ag - Salaries	3,341.00	
E01-300-331-830-140-000	HS Vocational FaCS - Salaries	19,106.00	
E01-300-331-830-433-000	HS Vocational FaCS - Supplies	4,536.00	
E01-300-341-830-140-000	HS Vocational Business - Salaries	22,146.00	
E01-300-341-830-433-000	HS Vocational Business - Supplies	942.00	
E01-300-361-830-140-000	HS Vocational Tech Ed - Salaries	15,645.00	
E01-300-361-830-433-000	HS Vocational Tech Ed - Supplies	685.00	
E02-005-770-701-195-000	Food Service - Salary Chargeback	26,948.00	
E02-005-770-701-331-000	Food Service - Garbage Removal	541.00	
E02-005-770-705-490-000	Food Service - Breakfast Food	53,986.00	
E02-005-770-707-490-000	Food Service - Special Function Food	1,028.00	
E02-005-770-710-490-000	Supply Chain Assistance - Food	22,052.00	
E07-005-910-000-790-000	Debt Redemption, Other Expenses	265,192.00	
E21-005-298-301-401-724	Baseball - Supplies	1,847.00	
E21-005-298-301-401-744	Softball - Supplies	23.00	
R01-005-000-433-400-000	Title IV-Part A Grant	10,000.00	
R01-200-216-401-400-011	Title I - Previous Year	20,713.00	
R01-200-216-414-400-011	Title II - Previous Year	8,815.00	
R01-200-216-433-400-011	Title IV - Previous Year	10,000.00	
R02-005-000-701-601-000	Food Service - Food Sales	16,034.00	
R02-005-000-701-601-000	Food Service - Food Sales	14,826.00	
R02-005-000-701-601-000	Food Service - Food Sales	14,826.00	

Client: **26939 - Independent School District No. 150**  
Engagement: **AA 2022 - Independent School District No. 150**  
Period Ending: **6/30/2022**  
Trial Balance: **3.00 - Trial Balance**  
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
R02-005-000-707-606-000	Food Service - Adult Meal Revenue	14,826.00	
B01-101-000---	Cash - General		266.00
B01-130-000---	Inventory		30,357.00
B02-101-000---	Cash - Food Service		26,948.00
E01-005-105-000-899-000	Miscellaneous Expense		98.00
E01-005-720-000-170-000	Nurse - Salaries		30,420.00
E01-005-810-000-170-000	Custodial - Salaries		9,464.00
E01-005-810-000-401-000	Custodial - Supplies		1,308.00
E01-100-050-000-110-000	Elementary Principal - Salary		1,194.00
E01-100-050-000-170-000	Elementary Administrative Assistant - Salary		1,290.00
E01-100-203-000-146-000	Elementary Substitute Paras - Salaries		3,000.00
E01-100-203-000-161-000	Elementary Paraprofessional		5,753.00
E01-100-203-000-195-000	Elementary Salary Chargeback		26,948.00
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA		440.00
E01-100-203-000-214-000	Elementary Paras - PERA		431.00
E01-100-203-302-530-000	Elementary Instructional - Equipment		5,696.00
E01-100-630-302-466-000	Elementary Instructional Technology Hardware		20,238.00
E01-200-291-000-140-120	Salaries - Yearbook		7,425.00
E01-200-291-000-140-123	Salaries - Science Olympiad		1,299.00
E01-200-291-000-140-123	Salaries - Science Olympiad		1,299.00
E01-200-291-000-140-135	Salaries - FFA		3,585.00
E01-200-291-000-140-142	Salaries - Knowledge Bowl		1,039.00
E01-200-291-000-140-142	Salaries - Knowledge Bowl		1,039.00
E01-200-291-000-210-123	FICA - Science Olympiad		197.00
E01-200-291-000-210-142	FICA - Knowledge Bowl		158.00
E01-200-291-000-218-123	TRA - Science Olympiad		216.00
E01-200-291-000-218-142	TRA - Knowledge Bowl		173.00
E01-200-291-000-430-123	Supplies - Science Olympiad		564.00
E01-200-291-000-430-142	Supplies - Knowledge Bowl		1,680.00
E01-200-420-740-396-000	Special Ed Salary Purch from		3,462.00
E01-300-050-000-110-000	HS Principal - Salary		1,046.00
E01-300-050-000-170-000	HS Administrative Assistant - Salary		1,107.00
E01-300-050-000-171-000	HS Principal Asst Secretary - Salary		550.00
E01-300-211-000-401-000	HS General Supplies		5,600.00
E01-300-212-000-430-000	HS Art - Supplies		4,500.00
E01-300-212-315-140-000	Integration - HS Art - Salaries		11,566.00
E01-300-212-315-210-000	Integration - HS Art - FICA		732.00
E01-300-212-315-218-000	Integration - HS Art - TRA		965.00
E01-300-212-315-220-000	Integration - HS Art - Health Insurance		1,000.00
E01-300-212-315-250-000	Integrtration HS Art - 403b Match		292.00
E01-300-215-000-140-000	HS Business - Salaries		14,721.00
E01-300-215-000-430-000	HS Business - Supplies		942.00
E01-300-250-000-140-000	HS FaCS - Salaries		11,464.00
E01-300-250-000-140-000	HS FaCS - Salaries		7,642.00
E01-300-250-000-430-000	HS FaCS - Supplies		4,536.00
E01-300-250-000-430-000	HS FaCS - Supplies		900.00
E01-300-250-315-140-000	Integration - HS FaCS - Salaries		7,642.00
E01-300-255-000-140-000	HS Tech Ed - Salaries		15,645.00
E01-300-255-000-430-000	HS Tech Ed - Supplies		685.00
E01-300-301-830-140-000	HS Vocational Ag - Salaries		3,341.00
E01-300-303-000-140-000	HS Ag - Salaries		6,240.00

Client: **26939 - Independent School District No. 150**  
 Engagement: **AA 2022 - Independent School District No. 150**  
 Period Ending: **6/30/2022**  
 Trial Balance: **3.00 - Trial Balance**  
 Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-300-303-000-430-000	HS Ag - Supplies		7,223.00
E02-005-770-701-401-000	Food Service - Supplies		541.00
E02-005-770-701-490-000	Food Service - Lunch Food		22,052.00
E02-005-770-701-490-000	Food Service - Lunch Food		53,986.00
E21-005-298-301-401-721	Applied Science - Supplies		198.00
E21-005-298-301-401-731	Drama Club - Supplies		68.00
R01-005-000-000-098-000	Misc Grants		4,523.00
R01-005-000-150-400-011	SFRF Gov Summer Pro Federal Aids & Grants		7,402.00
R01-005-000-155-400-011	ESSER II 90% Federal Grant		66,232.00
R01-005-720-170-400-000	COVID Testing Federal Aid		40,000.00
R01-100-000-000-060-133	Elem Musical Admission Receipts		4,687.00
R01-200-216-401-400-000	Title I Federal Aid		65,000.00
R01-200-216-401-400-000	Title I Federal Aid		20,713.00
R01-200-216-401-400-011	Title I - Previous Year		15,362.00
R01-200-216-401-400-011	Title I - Previous Year		10,000.00
R01-200-216-414-400-000	Title II Federal Aid		613.00
R01-200-216-414-400-000	Title II Federal Aid		8,815.00
R01-200-216-414-400-000	Title II Federal Aid		10,000.00
R02-005-000-701-601-000	Food Service - Food Sales		14,826.00
R02-005-000-707-601-000	Food Service - Ala Carte Revenue		16,034.00
R02-005-000-707-606-000	Food Service - Adult Meal Revenue		14,826.00
R02-005-000-707-606-000	Food Service - Adult Meal Revenue		14,826.00
R02-005-000-707-608-000	Spec Function Food Sales		1,028.00
R07-005-000-000-092-000	Debt Service - Interest Income		265,192.00
R21-005-298-301-099-724	Baseball Revenue		1,847.00
R21-005-298-301-099-744	Softball Revenue		23.00
B01-101-000---	Cash - General		
B01-101-000---	Cash - General		
B01-206-000---	Accounts Payable		
B01-206-000---	Accounts Payable		
<b>Total</b>		<b>953,120.00</b>	<b>953,120.00</b>

**Adjusting Journal Entries JE # 8008**

PBC Entry #8008

B01-418-000---	Designation for Severance	59,800.00	
B99-260-000---	Severance Payable	59,800.00	
B01-422-000---	Unappropriated Fund Balance		59,800.00
B99-160-000---	Amt Available For Severance Pay		59,800.00
<b>Total</b>		<b>119,600.00</b>	<b>119,600.00</b>

**Adjusting Journal Entries JE # 8009**

PBC Entries 8009 - 8045

B01-122-000---	Due from Federal Gov't thru Dept. of Ed.	6,955.00	
E01-005-400-000-140-000	Glacial Ridge Instructional - Salaries	585.00	
E01-005-400-000-162-000	Glacial Ridge One-to-One Paraprofessional	4,381.00	
E01-005-400-000-162-000	Glacial Ridge One-to-One Paraprofessional	1,660.00	
E01-005-400-000-210-000	Glacial Ridge - FICA	375.00	
E01-005-400-000-214-000	Glacial Ridge - PERA	268.00	
E01-005-400-000-220-000	Glacial Ridge - Health Insurance	25.00	
E01-100-203-000-141-000	Elementary Classroom Paras - Salaries	3,980.00	

Client: **26939 - Independent School District No. 150**  
Engagement: **AA 2022 - Independent School District No. 150**  
Period Ending: **6/30/2022**  
Trial Balance: **3.00 - Trial Balance**  
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-100-203-000-141-000	Elementary Classroom Paras - Salaries	1,091.00	
E01-100-203-000-141-000	Elementary Classroom Paras - Salaries	1,472.00	
E01-100-203-000-141-000	Elementary Classroom Paras - Salaries	3,353.00	
E01-100-203-000-141-000	Elementary Classroom Paras - Salaries	2,339.00	
E01-100-203-000-141-000	Elementary Classroom Paras - Salaries	1,935.00	
E01-100-203-000-141-000	Elementary Classroom Paras - Salaries	3,804.00	
E01-100-203-000-145-000	Elementary Teachers Substitute - Salaries	195.00	
E01-100-203-000-145-000	Elementary Teachers Substitute - Salaries	520.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	40.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	304.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	83.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	113.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	257.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	179.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	148.00	
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA	291.00	
E01-100-203-000-214-000	Elementary Paras - PERA	10.00	
E01-100-203-000-214-000	Elementary Paras - PERA	298.00	
E01-100-203-000-214-000	Elementary Paras - PERA	82.00	
E01-100-203-000-214-000	Elementary Paras - PERA	110.00	
E01-100-203-000-214-000	Elementary Paras - PERA	252.00	
E01-100-203-000-214-000	Elementary Paras - PERA	175.00	
E01-100-203-000-214-000	Elementary Paras - PERA	145.00	
E01-100-203-000-214-000	Elementary Paras - PERA	285.00	
E01-100-203-000-401-000	Elementary General Supplies	40.00	
E01-100-203-150-140-011	ESSER II Summer School Teacher - Salaries	2,975.00	
E01-100-404-740-145-000	Elementary Physically Impair Substitute-Salaries	8.00	
E01-100-404-740-210-000	Elem Physically Impaired - FICA	1.00	
E01-100-404-740-218-000	Elementary Physically Impaired - TRA	1.00	
E01-100-407-740-140-000	Elementary SLD - Salaries	43,362.00	
E01-100-407-740-162-000	Elementary SLD One-to-One Para	740.00	
E01-100-407-740-210-000	Elementary SLD - FICA	3,307.00	
E01-100-407-740-210-000	Elementary SLD - FICA	17.00	
E01-100-407-740-214-000	Elementary SLD - PERA	46.00	
E01-100-407-740-218-000	Elementary SLD - TRA	3,617.00	
E01-100-407-740-250-000	Elementary SLD - 403b Match	788.00	
E01-100-408-740-140-000	Elementary EBD - Salaries	34,742.00	
E01-100-408-740-210-000	Elementary EBD - FICA	2,658.00	
E01-100-408-740-218-000	Elementary EBD - TRA	2,897.00	
E01-100-408-740-220-000	Elementary EBD - Health Insurance	3,000.00	
E01-100-408-740-250-000	Elementary EBD - 403b Match	438.00	
E01-100-411-740-140-000	Elementary Autism - Salaries	1,015.00	
E01-100-411-740-162-000	Elementary Autism One-to-One Paraprofessional	784.00	
E01-100-411-740-210-000	Elementary Autism - FICA	60.00	
E01-100-411-740-214-000	Elementary Autism - PERA	59.00	
E01-100-411-740-218-000	Elementary Autism - TRA	85.00	
E01-100-411-740-220-000	Elementary Autism - Health Insurance	3,000.00	
E01-100-420-740-146-000	Elementary Special Ed Substitute Paras	3,673.00	
E01-100-420-740-210-000	Elementary Special Ed - FICA	281.00	
E01-100-420-740-214-000	Elementary Special Ed - PERA	125.00	
E01-100-420-740-218-000	Elementary Special Ed - TRA	12.00	

Client: **26939 - Independent School District No. 150**  
Engagement: **AA 2022 - Independent School District No. 150**  
Period Ending: **6/30/2022**  
Trial Balance: **3.00 - Trial Balance**  
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-100-422-740-140-000	ADSIS Grant Lic Teacher - Salaries	27,356.00	
E01-100-422-740-210-000	Elementary ADSIS - FICA	2,093.00	
E01-100-422-740-218-000	Elementary ADSIS - TRA	2,281.00	
E01-100-422-740-220-000	ADSIS Grant - Health Insurance	573.00	
E01-300-210-000-141-000	HS Classroom Para - Salary	148.00	
E01-300-210-000-141-000	HS Classroom Para - Salary	835.00	
E01-300-210-000-141-000	HS Classroom Para - Salary	645.00	
E01-300-210-000-145-000	HS Substitute Teachers - Salaries	1,482.00	
E01-300-210-000-210-000	HS Substitute Teachers - FICA	113.00	
E01-300-210-000-210-000	HS Substitute Teachers - FICA	11.00	
E01-300-210-000-210-000	HS Substitute Teachers - FICA	64.00	
E01-300-210-000-210-000	HS Substitute Teachers - FICA	49.00	
E01-300-210-000-214-000	HS Substitute Teachers - PERA	11.00	
E01-300-210-000-214-000	HS Substitute Teachers - PERA	63.00	
E01-300-210-000-214-000	HS Substitute Teachers - PERA	48.00	
E01-300-210-000-218-000	HS Substitute Teachers - TRA	7.00	
E01-300-210-000-218-000	HS Substitute Teachers - TRA	15.00	
E01-300-404-740-140-000	HS Physically Impaired Salaries	7,909.00	
E01-300-404-740-210-000	Physically Impaired - FICA	595.00	
E01-300-404-740-218-000	Physically Impaired - TRA	660.00	
E01-300-404-740-220-000	Physically Impaired - Health Insurance	600.00	
E01-300-404-740-250-000	Physically Impaired - 403b Match	225.00	
E01-300-407-740-161-000	HS SLD Paraprofessional/Personal Care Assistant	443.00	
E01-300-407-740-214-000	HS SLD - PERA	33.00	
E01-300-407-740-220-000	HS SLD - Health Insurance	163.00	
E01-300-407-740-250-000	HS SLD - 403b Match	25.00	
E01-300-408-740-161-000	HS EBD Paraprofessional	307.00	
E01-300-408-740-214-000	HS EBD - PERA	23.00	
E01-300-410-740-145-000	HS OHD Substitute - Salaries	312.00	
E01-300-410-740-210-000	HS OHD - FICA	24.00	
E01-300-411-740-145-000	HS Autism Substitute-Salaries	52.00	
E01-300-420-740-146-000	HS Special Ed Substitute Paras	1,188.00	
E01-300-420-740-210-000	HS Special Ed - FICA	69.00	
E01-300-420-740-214-000	HS Special Ed - PERA	89.00	
E01-300-420-740-220-000	HS Special Ed - Health Insurance	119.00	
E21-005-298-301-365-732	Chargeback	2,560.00	
E01-005-400-000-161-000	Glacial Ridge Paraprof/Personal Care Assistant		1,660.00
E01-100-203-000-146-000	Elementary Substitute Paras - Salaries		3,690.00
E01-100-203-000-210-000	Elementary Sub Teachers & Paras - FICA		267.00
E01-100-203-000-214-000	Elementary Paras - PERA		137.00
E01-100-203-150-161-011	ESSER II Summer School Para - Salaries		2,975.00
E01-100-401-740-433-000	Elementary Speech - Supplies		40.00
E01-100-402-740-140-000	Elementary DCD M-M - Salaries		34,742.00
E01-100-402-740-210-000	Elementary DCD M-M - FICA		2,658.00
E01-100-402-740-218-000	Elementary DCD M-M - TRA		2,897.00
E01-100-402-740-220-000	Elementary DCD M-M - Health Insurance		3,000.00
E01-100-402-740-250-000	Elementary DCDE M-M - 403b Match		438.00
E01-100-403-740-140-000	Elementary DCD M-S - Salaries		34,741.00
E01-100-403-740-210-000	Elementary DCD M-S - FICA		2,658.00
E01-100-403-740-218-000	Elementary DCD M-S - TRA		2,897.00
E01-100-403-740-220-000	Elementary DCD M-S - Health Insurance		3,000.00



Client: **26939 - Independent School District No. 150**  
Engagement: **AA 2022 - Independent School District No. 150**  
Period Ending: **6/30/2022**  
Trial Balance: **3.00 - Trial Balance**  
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-100-403-740-250-000	Elementary DCD M-S - 403b Match		438.00
E01-100-404-740-140-000	Elementary Physically Impaired - Salaries		9,636.00
E01-100-404-740-210-000	Elem Physically Impaired - FICA		737.00
E01-100-404-740-218-000	Elementary Physically Impaired - TRA		804.00
E01-100-404-740-250-000	Elementary Physically Impaired - 403b Match		175.00
E01-100-406-740-162-000	Elem Visually Impaired - One-to-One Para		784.00
E01-100-406-740-210-000	Elem Visually Impaired - FICA		60.00
E01-100-406-740-214-000	Elem Visually Impaired - PERA		59.00
E01-100-407-740-145-000	Special Ed Substitute-Salaries		130.00
E01-100-407-740-145-000	Special Ed Substitute-Salaries		520.00
E01-100-407-740-161-000	Elementary SLD Paraprof/Personal Care Assist		2,339.00
E01-100-407-740-162-000	Elementary SLD One-to-One Para		3,353.00
E01-100-407-740-210-000	Elementary SLD - FICA		257.00
E01-100-407-740-210-000	Elementary SLD - FICA		179.00
E01-100-407-740-214-000	Elementary SLD - PERA		110.00
E01-100-407-740-214-000	Elementary SLD - PERA		252.00
E01-100-407-740-214-000	Elementary SLD - PERA		175.00
E01-100-408-740-161-000	Elementary EBD Paraprof/Personal Care Assist		733.00
E01-100-408-740-161-000	Elementary EBD Paraprof/Personal Care Assist		3,980.00
E01-100-408-740-162-000	Elementary One-to-One Paraprofessional		7.00
E01-100-408-740-162-000	Elementary One-to-One Paraprofessional		1,472.00
E01-100-408-740-210-000	Elementary EBD - FICA		57.00
E01-100-408-740-210-000	Elementary EBD - FICA		304.00
E01-100-408-740-210-000	Elementary EBD - FICA		113.00
E01-100-408-740-214-000	Elementary EBD - PERA		56.00
E01-100-408-740-214-000	Elementary EBD - PERA		298.00
E01-100-410-740-161-000	Elementary OHD Paraprof/Personal Care Assist		998.00
E01-100-410-740-161-000	Elementary OHD Paraprof/Personal Care Assist		1,091.00
E01-100-410-740-210-000	Elementary OHD - FICA		76.00
E01-100-410-740-210-000	Elementary OHD - FICA		83.00
E01-100-410-740-214-000	Elementary OHD - PERA		75.00
E01-100-410-740-214-000	Elementary OHD - PERA		82.00
E01-100-411-740-145-000	Elementary Autism Substitute - Salaries		8.00
E01-100-411-740-162-000	Elementary Autism One-to-One Paraprofessional		2,378.00
E01-100-411-740-162-000	Elementary Autism One-to-One Paraprofessional		1,935.00
E01-100-411-740-162-000	Elementary Autism One-to-One Paraprofessional		3,804.00
E01-100-411-740-210-000	Elementary Autism - FICA		104.00
E01-100-411-740-210-000	Elementary Autism - FICA		148.00
E01-100-411-740-210-000	Elementary Autism - FICA		291.00
E01-100-411-740-210-000	Elementary Autism - FICA		1.00
E01-100-411-740-214-000	Elementary Autism - PERA		178.00
E01-100-411-740-214-000	Elementary Autism - PERA		145.00
E01-100-411-740-214-000	Elementary Autism - PERA		285.00
E01-100-411-740-218-000	Elementary Autism - TRA		1.00
E01-100-411-740-250-000	Elementary Autism - 403b Match		175.00
E01-100-640-306-145-000	Elementary Staff Development Substitute-Salaries		130.00
E01-100-640-306-210-000	Elementary Staff Development - FICA		10.00
E01-200-280-335-140-000	Q-Comp Salary Payments		390.00
E01-200-280-335-210-000	Q-Comp FICA		30.00
E01-300-210-000-145-000	HS Substitute Teachers - Salaries		374.00
E01-300-210-000-146-000	HS Substitute Paras - Salaries		2,090.00

Client: **26939 - Independent School District No. 150**  
Engagement: **AA 2022 - Independent School District No. 150**  
Period Ending: **6/30/2022**  
Trial Balance: **3.00 - Trial Balance**  
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-300-210-000-210-000	HS Substitute Teachers - FICA		163.00
E01-300-210-000-214-000	HS Substitute Teachers - PERA		91.00
E01-300-210-000-220-000	HS Substitute Teachers - Health Insurance		145.00
E01-300-277-155-143-011	ESSER II HS Academic Interventionist		27,356.00
E01-300-277-155-210-011	ESSER II HS Academic Interventionist - FICA		2,093.00
E01-300-277-155-218-011	ESSER II HS Academic Interventionist - TRA		2,281.00
E01-300-277-155-220-011	ESSER II HS Academic Interventionist - Health Ins		573.00
E01-300-402-740-161-000	HS DCD M-M Paraprof/Personal Care Assistant		750.00
E01-300-402-740-210-000	HS DCD M-M - FICA		5.00
E01-300-402-740-214-000	HS DCD M-M - PERA		56.00
E01-300-402-740-220-000	HS DCD M-M - Health Insurance		105.00
E01-300-407-740-140-000	HS SLD - Salaries		195.00
E01-300-407-740-161-000	HS SLD Paraprofessionl/Personal Care Assistant		74.00
E01-300-407-740-161-000	HS SLD Paraprofessionl/Personal Care Assistant		835.00
E01-300-407-740-210-000	HS SLD - FICA		15.00
E01-300-407-740-210-000	HS SLD - FICA		48.00
E01-300-407-740-210-000	HS SLD - FICA		6.00
E01-300-407-740-210-000	HS SLD - FICA		64.00
E01-300-407-740-214-000	HS SLD - PERA		6.00
E01-300-407-740-214-000	HS SLD - PERA		63.00
E01-300-408-740-145-000	HS EBD Substitute - Salaries		13.00
E01-300-408-740-145-000	HS EBD Substitute - Salaries		1,430.00
E01-300-408-740-161-000	HS EBD Paraprofessional		74.00
E01-300-408-740-210-000	HS EBD - FICA		57.00
E01-300-408-740-210-000	HS EBD - FICA		6.00
E01-300-408-740-214-000	HS EBD - PERA		6.00
E01-300-408-740-218-000	HS EBD - TRA		7.00
E01-300-408-740-218-000	HS EBD - TRA		11.00
E01-300-408-740-220-000	HS EBD - Health Insurance		59.00
E01-300-408-740-250-000	HS EBD - 403b Match		25.00
E01-300-410-740-161-000	HS OHD ParaProfessional		645.00
E01-300-410-740-210-000	HS OHD - FICA		49.00
E01-300-410-740-214-000	HS OHD - PERA		48.00
E01-300-410-740-218-000	HS OHD - TRA		7.00
E01-300-411-740-140-000	HS Autism Teacher - Salaries		7,903.00
E01-300-411-740-145-000	HS Autistm Substitute-Salaries		52.00
E01-300-411-740-210-000	HS Autism - FICA		591.00
E01-300-411-740-210-000	HS Autism - FICA		4.00
E01-300-411-740-218-000	HS Autism - TRA		666.00
E01-300-411-740-218-000	HS Autism - TRA		4.00
E01-300-411-740-220-000	HS Autism - Health Insurance		600.00
E01-300-411-740-250-000	HS Autism - 403b Match		225.00
E21-005-298-301-401-732	FFA - Supplies		2,560.00
R01-200-216-401-400-000	Title I Federal Aid		6,955.00
B01-101-000---	Cash - General		
B02-101-000---	Cash - Food Service		
E01-300-256-000-210-000	HS Math - FICA		
E01-300-270-000-210-000	HS Social - FICA		
E01-300-408-740-210-000	HS EBD - FICA		
E02-005-770-701-210-000	Food Service - FICA		

Client: **26939 - Independent School District No. 150**  
 Engagement: **AA 2022 - Independent School District No. 150**  
 Period Ending: **6/30/2022**  
 Trial Balance: **3.00 - Trial Balance**  
 Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
<b>Total</b>		<b>194,631.00</b>	<b>194,631.00</b>

**Adjusting Journal Entries JE # 8059**

PBC Entries 8051 - 8059

B01-101-000---	Cash - General	14,138.00	
B01-101-000---	Cash - General	3,040.00	
E01-005-760-713-365-000	Transportation Chargeback - Outside Dist	84,623.00	
E01-005-760-723-365-000	Transportation Chargeback - Handicapped	29,454.00	
E01-005-760-733-365-000	Transportation Chargeback - Nonauthorize	12,572.00	
E01-100-203-330-195-000	Elementary Learn & Develop Chargeback	252,495.00	
E01-100-203-733-365-000	Elementary - Field Trips Chargeback	10,773.00	
E01-100-276-317-140-000	Elementary - Basic Skills Salaries	20,501.00	
E01-100-407-740-214-000	Elementary SLD - PERA	110.00	
E01-100-640-306-365-000	Elementary Staff Development - Travel	302.00	
E01-200-292-733-365-000	Activities Chargeback	82,603.00	
E01-300-211-000-140-000	HS Study Hall - Salaries	28,545.00	
E01-300-211-000-210-000	HS Study Hall - FICA	2,184.00	
E01-300-211-000-218-000	HS Study Hall - TRA	2,381.00	
E01-300-248-733-365-000	HS Drivers Ed - Chargeback	7,616.00	
E01-300-277-155-143-011	ESSER II HS Academic Interventionist	28,545.00	
E01-300-277-155-210-011	ESSER II HS Academic Interventionist - FICA	2,184.00	
E01-300-277-155-218-011	ESSER II HS Academic Interventionist - TRA	2,381.00	
E01-300-277-155-220-011	ESSER II HS Academic Interventionist - Health Ins	573.00	
E01-300-277-317-140-000	HS Basic Skills Salaries	12,966.00	
E01-300-422-740-140-000	HS ADSIS Teacher - Salaries	1,189.00	
E01-300-422-740-210-000	HS ADSIS - FICA	91.00	
E01-300-422-740-218-000	HS ADSIS - TRA	99.00	
E01-300-640-306-365-000	Transportation Chargeback - HS Staff Dev	1,650.00	
E04-005-505-733-365-000	Community Ed - Transportation Chargeback	14,138.00	
R04-005-505-321-040-000	Comm Service - Adult Education Tuition	3,040.00	
B04-101-000---	Cash - Community Service		14,138.00
B04-101-000---	Cash - Community Service		3,040.00
E01-005-760-720-365-000	Transportation Chargeback		243,730.00
E01-100-203-000-195-000	Elementary Salary Chargeback		252,495.00
E01-100-408-740-214-000	Elementary EBD - PERA		110.00
E01-100-422-740-140-000	ADSIS Grant Lic Teacher - Salaries		28,545.00
E01-100-422-740-210-000	Elementary ADSIS - FICA		2,381.00
E01-100-422-740-210-000	Elementary ADSIS - FICA		2,184.00
E01-100-710-000-140-000	Elementary Counselor - Salaries		20,501.00
E01-300-211-000-140-000	HS Study Hall - Salaries		28,545.00
E01-300-211-000-210-000	HS Study Hall - FICA		2,184.00
E01-300-211-000-218-000	HS Study Hall - TRA		2,381.00
E01-300-277-155-143-011	ESSER II HS Academic Interventionist		1,189.00
E01-300-277-155-210-011	ESSER II HS Academic Interventionist - FICA		91.00
E01-300-277-155-218-011	ESSER II HS Academic Interventionist - TRA		99.00
E01-300-422-740-220-000	ADSIS Grant - Health Insurance		574.00
E01-300-710-000-140-000	HS Career Counseling - Salaries		12,966.00
R01-005-000-000-060-133	Musical Revenue		3,040.00
E01-005-640-308-365-000	Transportation Chargeback - District Staff Dev		
E01-005-760-728-365-000	Special Trans-Selected Pupils		

Client: **26939 - Independent School District No. 150**  
 Engagement: **AA 2022 - Independent School District No. 150**  
 Period Ending: **6/30/2022**  
 Trial Balance: **3.00 - Trial Balance**  
 Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-005-760-733-365-000	Transportation Chargeback - Nonauthorize		
E01-005-760-737-365-000	Transportation Chargeback - In-Town Bus		
<b>Total</b>		<b>618,193.00</b>	<b>618,193.00</b>

**Adjusting Journal Entries JE # 8060**

PBC Entry #8060

E01-005-720-000-170-000	Nurse - Salaries	10,000.00	
E01-005-720-170-170-000	COVID Testing Administrative Wages		10,000.00
<b>Total</b>		<b>10,000.00</b>	<b>10,000.00</b>

**Adjusting Journal Entries JE # 8061**

PBC Fixed Asset Entry

B98-141-000---	Site Improvements	93,134.00	
B98-142-000---	Buildings	523,812.00	
B98-143-000---	Equipment		154,556.00
B98-430-000---	Investment in General Fixed Assets		462,390.00
<b>Total</b>		<b>616,946.00</b>	<b>616,946.00</b>

**Adjusting Journal Entries JE # 8099**

PBC Entries 8089 - 8090, 8096 - 8099

B01-422-000---	Unappropriated Fund Balance	595,270.00	
B01-462-000---	Assigned Fund Balance	235,000.00	
B04-432-000---	Res. For Early Child & Fam Ed.	46,081.00	
B04-444-000---	School Readiness (Fd 04)	100,000.00	
B04-463-000---	Restricted For Comm Ed Deficit	16,870.00	
B07-463-000---	Debt Service Unassigned	200,760.00	
E01-100-203-000-430-000	Elementary Instructional Supplies	481.00	
B01-422-000---	Unappropriated Fund Balance		235,000.00
B01-424-000---	Reserved For Operating Capital		595,270.00
B04-463-000---	Restricted For Comm Ed Deficit		146,081.00
B04-464-000---	Restricted Fund Balance		16,870.00
B07-464-000---	Restricted Fund Balance		200,760.00
E01-200-218-388-430-000	Gifted & Talented - Supplies		481.00
<b>Total</b>		<b>1,194,462.00</b>	<b>1,194,462.00</b>

**Adjusting Journal Entries JE # 8101**

PBC Entry #8101

B01-122-000---	Due from Federal Gov't thru Dept. of Ed.	41,651.00	
R01-005-000-160-400-011	ESSER III Revenue		41,651.00
<b>Total</b>		<b>41,651.00</b>	<b>41,651.00</b>

**Adjusting Journal Entries JE # 8127**

PBC Entry #8127

E01-005-760-302-589-000	Lease Transactions/Installment	85,167.00	
E01-200-216-401-110-000	Title I - Administrative Salary	1,000.00	
E01-005-760-302-535-000	Bus/Vehicle Purchases (Capital Lease)		85,167.00
E01-200-216-401-895-000	Fed Nonpub Indir Cost		1,000.00
<b>Total</b>		<b>86,167.00</b>	<b>86,167.00</b>

**Adjusting Journal Entries JE # 8137**

Client: **26939 - Independent School District No. 150**  
 Engagement: **AA 2022 - Independent School District No. 150**  
 Period Ending: **6/30/2022**  
 Trial Balance: **3.00 - Trial Balance**  
 Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
PBC Entries 8137, 8138, 8147			
E01-100-203-000-146-000	Elementary Substitute Paras - Salaries	828.00	
E01-100-411-740-145-000	Elementary Autism Substitute - Salaries	8.00	
E01-100-420-740-466-000	Elem Sp Ed - Instruction Tech Devices	969.00	
E01-200-420-740-396-000	Special Ed Salary Purch from	3,462.00	
E01-300-422-740-220-000	ADSIS Grant - Health Insurance	573.00	
E01-100-203-313-141-000	A&I Paraprofessional - Salaries		828.00
E01-100-420-619-466-000	Fed Special Ed Instructional Tech Devices		969.00
E01-100-422-740-220-000	ADSIS Grant - Health Insurance		573.00
E01-200-401-740-396-000	Special Ed Salary Purchase-Speech Services		3,462.00
E01-300-411-740-145-000	HS Autistm Substitute-Salaries		8.00
<b>Total</b>		<b>5,840.00</b>	<b>5,840.00</b>
<b>Adjusting Journal Entries JE # 8152</b>			
PBC Entry #8152			
E01-005-760-737-365-000	Transportation Chargeback - In-Town Bus	1,395.00	
E01-005-760-720-365-000	Transportation Chargeback		1,395.00
<b>Total</b>		<b>1,395.00</b>	<b>1,395.00</b>
	<b>Total Adjusting Journal Entries</b>	<b>10,258,335.00</b>	<b>10,258,335.00</b>
	<b>Total All Journal Entries</b>	<b>10,258,335.00</b>	<b>10,258,335.00</b>