



October 27, 2021

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

We have audited the financial statements of Independent School District No. 150 as of and for the year ended June 30, 2021, and have issued our report thereon dated October 27, 2021. 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 the Uniform Guidance**

As communicated in our letter dated June 11, 2021, 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 Cooperative 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 Cooperative's major federal programs. Our audit of the financial statements and major program compliance 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 Independent School District No. 150 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 Independent School District No. 150's major federal program compliance, is to express an opinion on the compliance for each of Independent School District No. 150'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 Independent School District No. 150'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 control matters during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards dated October 27, 2021. 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 Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated October 27, 2021.

### **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. The significant accounting policies used by Independent School District No. 150 are described in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2021. 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 financial statement disclosures are neutral, consistent and clear.

#### **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. The misstatements in the attached schedule were detected as a result of audit procedures and were corrected by management.

The following summarizes uncorrected financial statement misstatements whose effect in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

#### Governmental Activities

Capital Assets	\$165,420	
Direct Borrowing from Capital Lease		\$142,112
Lease Expense		\$ 23,308
<i>(To record 2020 Bus Capital Lease not capitalized until 2021)</i>		
Expense	\$80,000	
Severance Payable		\$80,000
<i>(To record 2021 severance payments not included in severance payable in 2020)</i>		

The effect of these uncorrected misstatements, including the effect of the reversal of prior year uncorrected misstatements as of and for the year ended June 30, 2021, is an overstatement of net position of \$56,692.

#### **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 financial statements or the auditor's report. No such disagreements arose during the course of the audit.

## **Representations Requested from Management**

We have requested certain written representations from management that are included in the management representation letter dated October 27, 2021.

## **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, business conditions affecting the entity, and business 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.

## **Other Information in Documents Containing Audited Financial Statements**

Pursuant to professional standards, our responsibility as auditors for other information in documents containing Independent School District No. 150's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

However, in accordance with such standards, we will review the information inputted into the data collection form and will consider whether such information, or the manner of its presentation, is materially consistent with the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the School Board and management of Independent School District No. 150 and is not intended to be and should not be used by anyone other than these specified parties.



Fargo, North Dakota

Client: **26939 - Independent School District No. 150**  
Engagement: **AA 2021 - Independent School District No. 150**  
Period Ending: **6/30/2021**  
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	650,800.00	
R01-005-000-302-211-000	Operating Capital - General Ed Aid		187,060.00
R01-005-000-306-211-000	Staff Development - General Ed Aid		142,688.00
R01-005-000-317-211-000	Basic Skills - General Ed Aid		65,726.00
R01-005-000-330-211-000	Learning & Development - General Ed Aid		241,097.00
R01-005-000-388-211-000	Gifted & Talented - General Ed Aid		14,229.00
<b>Total</b>		<b>650,800.00</b>	<b>650,800.00</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	18,203.00	
R01-005-000-000-010-000	County Apportionment		18,203.00
<b>Total</b>		<b>18,203.00</b>	<b>18,203.00</b>
<b>Adjusting Journal Entries JE # 3</b>			
CLIENT POST: To adjust property taxes receivables to actual			
B01-110-000---	Current Property Taxes Receivable	21,240.00	
B07-110-000---	Current Property Taxes Receivable	6,216.00	
R04-005-000-321-001-000	Comm Service - Property Tax Levy	993.00	
B04-110-000---	Current Property Taxes Receivable		993.00
R01-005-000-000-001-000	Property Tax Levy - General Fund		21,240.00
R07-005-000-000-001-000	Debt Service - Property Tax Levy		6,216.00
<b>Total</b>		<b>28,449.00</b>	<b>28,449.00</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	961,464.00	
B04-121-000---	Due from Department of Education	5,936.00	
B07-101-000---	Cash - Debt Redemption	18,493.00	
B07-121-000---	Due from Dept of Education	29,764.00	
R01-005-865-000-317-000	LTFM State Aid	7,449.00	
R04-005-000-321-227-000	Comm Service - Abatement Aid	6.00	
R07-005-000-000-258-000	Debt Service - Other State Credits	2,981.00	
B01-101-000---	Cash - General		18,493.00
R01-005-000-000-211-000	General Education Aid		822,370.00
R01-005-000-000-212-000	Literacy Incentive Aid		5,476.00
R01-005-000-000-227-000	Abatement Aid		447.00
R01-005-000-000-234-000	Ag Credit		489.00
R01-005-000-000-360-000	State Aid for Special Education		99,951.00
R01-005-000-313-300-000	Ach & Int State Aid		3,244.00
R01-005-000-335-300-000	State Aid for Q Comp		16,196.00
R01-005-000-830-300-000	Career & Technical Aid		2,247.00
R04-005-000-321-234-000	Comm Service Ag Credit		86.00
R04-005-580-325-300-000	ECFE - State Aid		2,592.00
R04-005-580-328-300-000	Home Visiting Aid		57.00
R04-005-582-344-300-000	Learning Readiness - State Aid		2,634.00
R04-005-583-354-300-000	Preschool - Screening State Aid		573.00
R07-005-000-000-234-000	Debt Service Ag Credit		1,917.00
R07-005-865-000-317-000	Debt Service LTFM State Aid		49,321.00
B04-101-000---	Cash - Community Service		
R01-005-000-000-201-000	Endowment Fund Apportionment		
R01-005-000-000-370-000	Concurrent Enrollment		
<b>Total</b>		<b>1,026,093.00</b>	<b>1,026,093.00</b>
<b>Adjusting Journal Entries JE # 5</b>			
CLIENT POST: To adjust delinquents to actual			
B01-231-000---	Deferred Revenue-Delinquent Taxes	11,624.00	
B04-231-000---	Deferred Revenue-Delinquent Taxes	734.00	
B07-231-000---	Deferred Revenue-Delinquent Taxes	11,314.00	
B01-111-000---	Delinquent Property Taxes Receivable		11,624.00
B04-111-000---	Delinquent Property Taxes Receivable		734.00
B07-111-000---	Delinquent Property Taxes Receivable		11,314.00
<b>Total</b>		<b>23,672.00</b>	<b>23,672.00</b>
<b>Adjusting Journal Entries JE # 6</b>			

Account	Description	Debit	Credit
CLIENT POST: To record levy for subsequent year			
B04-235-000---	Property Taxes Levied For Subsequent Yrs	414.00	
R01-005-000-000-001-000	Property Tax Levy - General Fund	63,420.00	
R07-005-000-000-001-000	Debt Service - Property Tax Levy	17,511.00	
B01-235-000---	Property Taxes Levied For Subsequent Yrs		63,420.00
B07-235-000---	Property Taxes Levied For Subsequent Yrs		17,511.00
R04-005-000-321-001-000	Comm Service - Property Tax Levy		414.00
<b>Total</b>		<b>81,345.00</b>	<b>81,345.00</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		
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	57,121.00	
B07-101-000---	Cash - Debt Redemption	1,116,659.00	
R01-005-000-000-001-000	Property Tax Levy - General Fund	1,468,461.00	
R01-005-000-335-001-000	Q Comp Levy	879.00	
B01-101-000---	Cash - General		1,173,780.00
R01-005-000-302-001-000	Operating Capital Levy		67,500.00
R01-005-000-315-001-000	Integration - Levy		13,593.00
R01-005-000-342-001-000	Safe School Levy		41,641.00
R01-005-000-830-001-000	Career & Technical Levy		48,996.00
R01-005-865-000-001-000	LTFM Levy		123,830.00
R04-005-000-321-001-000	Comm Service - Property Tax Levy		28,776.00
R04-005-580-325-001-000	ECFE - Property Tax Levy		16,464.00
R04-005-580-328-001-000	Home Visiting Levy		262.00
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		1,116,659.00
R01-005-850-000-001-000	Health and Safety Levy		
R04-005-570-798-001-000	School Age Care Levy		
<b>Total</b>		<b>2,643,120.00</b>	<b>2,643,120.00</b>

#### Adjusting Journal Entries JE # 9

CLIENT POST - To adjust funds due from federal government to actual

B01-122-000---	Due from Federal Gov't thru Dept. of Ed.	29,528.00	
R01-200-216-401-400-000	Title I Federal Aid		20,713.00
R01-200-216-414-400-000	Title II Federal Aid		8,815.00
R01-200-216-433-400-000	Title IV Aid		
<b>Total</b>		<b>29,528.00</b>	<b>29,528.00</b>

#### Adjusting Journal Entries JE # 10

CLIENT POST: To record nonspendable fund balance

B01-422-000---	Unappropriated Fund Balance	62,671.00	
B01-460-000---	Nonspendable Fund Balance		62,671.00
B02-130-000---	Inventory		
B02-460-000---	Nonspendable Fund Balance		
B02-464-000---	Restricted Fund Balance		
E02-005-770-701-490-000	Food Service - Lunch Food		
<b>Total</b>		<b>62,671.00</b>	<b>62,671.00</b>

#### Adjusting Journal Entries JE # 11

CLIENT POST - To reclass investment changes into the appropriate account

E07-005-910-000-790-000	Debt Redemption, Other Expenses	41,492.00	
R07-005-000-000-092-000	Debt Service - Interest Income		41,492.00
<b>Total</b>		<b>41,492.00</b>	<b>41,492.00</b>

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 12</b>			
CLIENT POST: CY GASB 68 entry to record direct aid contribution items			
E01-010-203-000-000-891	Pension Expense	26,444.50	
E01-020-203-000-000-891	Pension Expense	26,444.50	
R01-005-000-000-000-397	Revenue - State Aid		52,889.00
<b>Total</b>		<b>52,889.00</b>	<b>52,889.00</b>
<b>Adjusting Journal Entries JE # 13</b>			
CLIENT POST - To record commodities revenue/expense			
E02-005-770-701-491-000	Food Service - USDA Commodities		
R02-005-000-701-474-000	Food Service - Commodity Discounts		
<b>Total</b>		<b>0.00</b>	<b>0.00</b>
<b>Adjusting Journal Entries JE # 14</b>			
CLIENT POST: To record capital lease proceeds as an other financing source			
E01-005-760-302-535-000	Bus/Vehicle Purchases (Capital Lease)	313,352.00	
E01-005-760-302-589-000	Lease Transactions/Installment		313,352.00
<b>Total</b>		<b>313,352.00</b>	<b>313,352.00</b>
<b>Adjusting Journal Entries JE # 15</b>			
CLIENT POST: To record CD scholarship donation as revenue rather than fund balance.			
B18-402-000---	Rst/Rsvd Scholarships	57,726.00	
R18-005-000-000-000-000EB	Scholarship Donation		57,726.00
<b>Total</b>		<b>57,726.00</b>	<b>57,726.00</b>
<b>Adjusting Journal Entries JE # 16</b>			
CLIENT POST: To reclass negative fund 02 AP to AR as of 6/30. (REVERSING)			
B02-115-000---	Accounts Receivable	130.00	
B02-206-000---	Accounts Payable		130.00
<b>Total</b>		<b>130.00</b>	<b>130.00</b>
<b>Adjusting Journal Entries JE # 1000</b>			
CLIENT DO NOT POST: to adjust fund balances to match period 14			
B01-403-000---	Rsvd For Staff Development	7,551.00	
B01-422-000---	Unappropriated Fund Balance	126,706.00	
B01-422-000---	Unappropriated Fund Balance	244,000.00	
B01-438-000---	Gifted & Talented	43,439.00	
B01-449-000---	Reserved Safe Sch/Crime Levy	58,344.00	
B02-422-000---	Fund Balance	95,320.00	
B04-432-000---	Res. For Early Child & Fam Ed.	150,000.00	
B04-464-000---	Restricted Fund Balance	78,065.00	
B01-422-000---	Unappropriated Fund Balance		43,439.00
B01-438-000---	Gifted & Talented		7,604.00
B01-462-000---	Assigned Fund Balance		244,000.00
B01-467-000---	Rst/Rsvd for LTFM		155,086.00
B01-472-000---	Rst/Rsvd for Med Asst		29,911.00
B02-464-000---	Restricted Fund Balance		95,320.00
B04-431-000---	Reserved For Comm. Ed.		38,574.00
B04-432-000---	Res. For Early Child & Fam Ed.		39,017.00
B04-444-000---	School Readiness (Fd 04)		24,737.00
B04-463-000---	Restricted For Comm Ed Deficit		125,737.00
B01-403-000---	Rsvd For Staff Development		
B01-406-000---	Reserved For Health & Safety		
B01-406-000---	Reserved For Health & Safety		
B01-406-000---	Reserved For Health & Safety		
B01-418-000---	Designation for Severance		
B01-419-000---EB	Designation for Staff Development		
B01-420-000---EB	Designation for Q Comp		
B01-422-000---	Unappropriated Fund Balance		
B01-422-000---	Unappropriated Fund Balance		
B01-422-000---	Unappropriated Fund Balance		
B01-422-000---	Unappropriated Fund Balance		
B01-424-000---	Reserved For Operating Capital		
B01-424-000---	Reserved For Operating Capital		
B01-464-000---	Restricted Fund Balance		
B01-467-000---	Rst/Rsvd for LTFM		
B01-467-000---	Rst/Rsvd for LTFM		
B02-460-000---	Nonspendable Fund Balance		
B04-431-000---	Reserved For Comm. Ed.		
B04-432-000---	Res. For Early Child & Fam Ed.		
B04-444-000---	School Readiness (Fd 04)		
B04-463-000---	Restricted For Comm Ed Deficit		
B04-463-000---	Restricted For Comm Ed Deficit		

Account	Description	Debit	Credit
<b>Total</b>		<b>803,425.00</b>	<b>803,425.00</b>

**Adjusting Journal Entries JE # 7535**

PBC Entries 7535 - 7546

B01-104-000---	Bell State Bank C.D.	98.00	
B01-206-001---	Accounts Payable - Manual	81,250.00	
B06-206-001---	Accounts Payable - Manual	95,245.00	
E01-005-810-000-510-000	Acquisition/Improve Property /From Assigned	49,220.00	
E01-005-865-384-305-000	LTFM Site Projects	32,030.00	
E01-100-276-317-140-000	Elementary - Basic Skills Salaries	42,654.00	
E01-200-204-414-140-000	Title II Teacher - Salaries	19,192.00	
E01-200-216-401-161-000	Title I Paraprofessional	6,440.00	
E01-200-216-401-210-000	Title I - FICA	493.00	
E01-300-277-317-140-000	HS Basic Skills Salaries	21,432.00	
E01-300-710-342-165-000	Safe Schools - School Counselor - Salaries	32,310.00	
E06-005-867-380-305-000	Fees for Services - LTFM HVAC Project	95,245.00	
R01-005-000-000-092-000	Interest Income	98.00	
R02-005-000-701-472-000	Food Service - Federal Free & Reduced	715.00	
R02-005-000-701-601-000	Food Service - Food Sales	13,730.00	
R02-005-000-701-601-000	Food Service - Food Sales	13,730.00	
B01-104-000---	Bell State Bank C.D.		98.00
B01-206-001---	Accounts Payable - Manual		81,250.00
B01-220-000---	Construction Contract Paybles		81,250.00
B06-206-001---	Accounts Payable - Manual		95,245.00
B06-220-000---	Contracts Payable		95,245.00
E01-100-201-000-140-000	Kindergarten Teachers - Salaries		19,192.00
E01-100-203-317-140-000	Elementary - Basic Skills Salaries		42,654.00
E01-300-211-317-140-000	HS Basic Skills Salaries		21,432.00
E01-300-408-740-161-000	HS EBD Paraprofessional		6,440.00
E01-300-408-740-210-000	HS EBD - FICA		493.00
E01-300-710-342-110-000	HS Safe Schools - Salary		32,310.00
R01-005-000-000-092-000	Interest Income		98.00
R02-005-000-701-099-000	Food Service - Misc Revenue		715.00
R02-005-000-707-606-000	Food Service - Adult Meal Revenue		13,730.00
R02-005-000-707-606-000	Food Service - Adult Meal Revenue		13,730.00
B02-101-000---	Cash - Food Service		
<b>Total</b>		<b>503,882.00</b>	<b>503,882.00</b>

**Adjusting Journal Entries JE # 7547**

PBC Entries 7547 - 7552

B01-122-000---	Due from Federal Gov't thru Dept. of Ed.	121,649.00	
E01-100-203-163-140-000	ESSER II Summer School Teacher - Salaries	1,980.00	
E01-100-402-740-145-000	Elementary DCD M-M Substitute - Salaries	275.00	
E01-100-402-740-210-000	Elementary DCD M-M - FICA	21.00	
E01-200-216-401-110-000	Title I - Administrative Salary	9,060.00	
E01-200-216-401-210-000	Title I - FICA	693.00	
E01-200-216-401-218-000	Title I - TRA	737.00	
E01-200-216-401-430-000	Title I - Supplies	571.00	
E01-300-410-740-145-000	HS OHD Substitute - Salaries	66.00	
E01-300-410-740-145-000	HS OHD Substitute - Salaries	10.00	
B01-201-000---	Salaries and Wages Payable		1,980.00
E01-005-400-000-140-000	Glacial Ridge Instructional - Salaries		275.00
E01-005-400-000-140-000	Glacial Ridge Instructional - Salaries		22.00
E01-005-400-000-140-000	Glacial Ridge Instructional - Salaries		22.00
E01-005-400-000-140-000	Glacial Ridge Instructional - Salaries		22.00
E01-005-400-000-210-000	Glacial Ridge - FICA		21.00
E01-005-400-000-210-000	Glacial Ridge - FICA		5.00
E01-005-400-000-218-000	Glacial Ridge - TRA		5.00
E01-100-422-740-140-000	ADSIS Grant Lic Teacher - Salaries		9,060.00
E01-100-422-740-210-000	Elementary ADSIS - FICA		693.00
E01-100-422-740-210-000	Elementary ADSIS - FICA		737.00
E01-100-422-740-433-000	ADSIS Grant - Supplies		571.00
R01-005-000-155-400-000	ESSER II 90% Federal Grant Revenue		121,649.00
<b>Total</b>		<b>135,062.00</b>	<b>135,062.00</b>

**Adjusting Journal Entries JE # 7556**

PBC Entries 7556 - 7557

E01-100-203-000-401-000	Elementary General Supplies	35.00	
E01-300-211-000-401-000	HS General Supplies	24.00	
E01-300-250-000-430-000	HS FaCS - Supplies	60.00	
E01-300-407-740-145-000	HS SLD Substitute - Salaries	22.00	
E01-300-408-740-145-000	HS EBD Substitute - Salaries	66.00	
E01-300-410-740-210-000	HS OHD - FICA	5.00	
E01-300-410-740-218-000	HS OHD - TRA	5.00	



Account	Description	Debit	Credit
E01-100-201-000-430-001	Kindergarten Supplies- Hansen		60.00
E01-100-401-740-433-000	Elementary Speech - Supplies		35.00
E01-300-407-740-140-000	HS SLD - Salaries		22.00
E01-300-408-740-140-000	HS EBD - Salaries		66.00
E01-300-410-740-145-000	HS OHD Substitute - Salaries		10.00
E01-300-420-740-401-002	HS Special Ed Supplies - Olson		24.00
<b>Total</b>		<b>217.00</b>	<b>217.00</b>

**Adjusting Journal Entries JE # 7559**

PBC Entries 7559, 7661-7662

B01-101-000---	Cash - General	5,998.00	
B04-101-000---	Cash - Community Service	3,230.00	
E01-005-760-713-365-000	Transportation Chargeback - Outside Dist	50,292.00	
E01-005-760-723-365-000	Transportation Chargeback - Handicapped	13,511.00	
E01-005-760-728-365-000	Special Trans-Selected Pupils	1,970.00	
E01-005-760-733-365-000	Transportation Chargeback - Nonauthorize	594.00	
E01-005-760-733-365-000	Transportation Chargeback - Nonauthorize	556.00	
E01-100-203-733-365-000	Elementary - Field Trips Chargeback	2,588.00	
E01-200-216-401-140-000	Title I Teacher - Salaries	9,060.00	
E01-200-292-733-365-000	Activities Chargeback	31,527.00	
E01-300-248-733-365-000	HS Drivers Ed - Chargeback	5,256.00	
E01-300-640-306-365-000	Transportation Chargeback - HS Staff Dev	351.00	
E04-005-505-733-365-000	Community Ed - Transportation Chargeback	5,998.00	
R01-005-000-000-001-000	Property Tax Levy - General Fund	3,230.00	
B01-101-000---	Cash - General		3,230.00
B04-101-000---	Cash - Community Service		5,998.00
E01-005-760-720-365-000	Transportation Chargeback		112,643.00
E01-200-216-401-110-000	Title I - Administrative Salary		9,060.00
R04-005-590-799-099-000	Sparks Program Revenue		3,230.00
E01-005-640-308-365-000	Transportation Chargeback - District Staff Dev		
E01-005-760-737-365-000	Transportation Chargeback - In-Town Bus		
E01-100-640-306-365-000	Elementary Staff Development - Travel		
<b>Total</b>		<b>134,161.00</b>	<b>134,161.00</b>

**Adjusting Journal Entries JE # 7576**

PBC Entry #7576 & 7577

E01-200-401-740-396-000	Special Ed Salary Purchase-Speech Services	11,760.00	
E01-200-401-740-397-000	Special Ed Benefits Purch fr	3,423.00	
E01-200-404-740-396-000	Special Ed Salary Purch from	1,012.00	
E01-200-420-740-396-000	Special Ed Salary Purch from	83,777.00	
E01-200-420-740-391-000	Lake Agassiz Special Ed Coop Fees		96,549.00
E01-200-420-740-391-000	Lake Agassiz Special Ed Coop Fees		3,423.00
<b>Total</b>		<b>99,972.00</b>	<b>99,972.00</b>

**Adjusting Journal Entries JE # 7581**

PBC Entry #7581 - Fixed Assets

B98-141-000---	Site Improvements	143,620.00	
B98-142-000---	Buildings	2,182,913.00	
B98-143-000---	Equipment	424,111.00	
B98-430-000---	Investment in General Fixed Assets		2,750,644.00
<b>Total</b>		<b>2,750,644.00</b>	<b>2,750,644.00</b>

**Adjusting Journal Entries JE # 7614**

PBC Entries 7614 - 7619

E01-005-760-737-365-000	Transportation Chargeback - In-Town Bus	44.00	
E01-005-790-315-430-000	Student Success - Supplies	3,500.00	
E01-005-850-000-545-000	Interdepart Operating Chargeback	82,293.00	
E01-100-203-330-195-000	Elementary Learn & Develop Chargeback	3,000.00	
E01-300-277-317-140-000	HS Basic Skills Salaries	2,500.00	
E01-005-760-720-365-000	Transportation Chargeback		44.00
E01-005-850-302-545-000	Interdepart Operat Capital Chgbk		82,293.00
E01-100-203-000-195-000	Elementary Salary Chargeback		3,000.00
E01-300-211-000-430-000	HS Instructional Supplies		3,500.00
E01-300-710-342-165-000	Safe Schools - School Counselor - Salaries		2,500.00
<b>Total</b>		<b>91,337.00</b>	<b>91,337.00</b>

**Adjusting Journal Entries JE # 7620**

PBC Entry #7620, 7633, 7634

B04-463-000---	Restricted For Comm Ed Deficit	78,065.00	
E01-005-850-000-545-000	Interdepart Operating Chargeback	82,293.00	
E04-799-590-351-433-000	Nonpublic Pupil Aid Textbooks	163.00	
B04-206-001---	Accounts Payable - Manual		163.00
B04-464-000---	Restricted Fund Balance		78,065.00
E01-005-850-302-545-000	Interdepart Operat Capital Chgbk		82,293.00

Account	Description	Debit	Credit
<b>Total</b>		<b>160,521.00</b>	<b>160,521.00</b>
<b>Adjusting Journal Entries JE # 7621</b>			
One time COVID transfers			
B01-101-000---	Cash - General	150,000.00	
E01-005-218-388-911-000	COVID Transfer	43,439.00	
E04-005-580-325-911-000	COVID Transfer	150,000.00	
B04-101-000---	Cash - Community Service		150,000.00
R01-005-950-000-650-000	Transfers due to COVID-19		43,439.00
R01-005-950-000-650-000	Transfers due to COVID-19		150,000.00
<b>Total</b>		<b>343,439.00</b>	<b>343,439.00</b>
<b>Adjusting Journal Entries JE # 7638</b>			
PBC Entries 7638, 7640, 7657			
B01-422-000---	Unappropriated Fund Balance	1,168,533.00	
B04-463-000---	Restricted For Comm Ed Deficit	163.00	
B07-464-000---	Restricted Fund Balance	7,070,000.00	
B01-462-000---	Assigned Fund Balance		1,165,000.00
B01-462-001---	Assigned For Staff Dev		1,833.00
B01-462-002---	Assigned For QComp		1,700.00
B04-464-000---	Restricted Fund Balance		163.00
B07-425-000---	Reserved for Bond Refundings		7,070,000.00
<b>Total</b>		<b>8,238,696.00</b>	<b>8,238,696.00</b>
	<b>Total Adjusting Journal Entries</b>	<b>18,290,826.00</b>	<b>18,290,826.00</b>
	<b>Total All Journal Entries</b>	<b>18,290,826.00</b>	<b>18,290,826.00</b>