

Client: **MINOOKACHSD - Minooka Community High School District 111**
Engagement: **MINOOKACHS - Minooka Community High School District 111**
Period Ending: **6/30/2026**
Trial Balance: **Government Fund Trial Balance**
Workpaper: **TB 0 - Combined Journal Entries Report**
Fund Level: **Multiple**
Index: **10, 11, 20, 30, 40, 50, 60, 70, 80, 90, FID, None**

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
Entry to record on-behalf payments - client to post			
10 E 4180 0000 00 000 000000	DISBURSEMENTS/EXPENDITURES ON BEHALF PAYMENT	9,146,538.00	
10 R 3998 0000 00 000 000000	RECEIPTS/REVENUE ON BEHALF PAYMENTS		9,146,538.00
Total		9,146,538.00	9,146,538.00
Adjusting Journal Entries JE # 2			
Entry to correct opening fund balances and clear miscellaneous liabilities			
10 L 4723 0000 00 000 000000	Other Payables	1,040.00	
10 L 4821 0000 00 000 000000	Other Payables	5.00	
10 L 4822 0000 00 000 000000	Other Payables	1,451.00	
10 Q 7320 0000 00 000 000000	FUND BALANCE	14,679.00	
10 R 1511 0000 00 000 000000	INVESTMENT INTEREST	5,793.00	
20 L 4723 0000 00 000 000000	Other Payables	76.00	
20 L 4822 0000 00 000 000000	Other Payables	66.00	
40 L 4723 0000 00 000 000000	Other Payables	26.00	
40 L 4822 0000 00 000 000000	Other Payables	6.00	
40 Q 7320 0000 00 000 000000	FUND BALANCE	43.00	
40 R 1511 0000 00 000 000000	INVESTMENT INTEREST	5.00	
50 Q 7320 0000 00 000 000000	FUND BALANCE	3.00	
50 R 1511 0000 00 000 000000	INVESTMENT INTEREST	5.00	
70 R 1511 0000 00 000 000000	INVESTMENT INTEREST	2.00	
80 L 4723 0000 00 000 000000	Other Payables	5.00	
80 L 4821 0000 00 000 000000	Other Payables	3.00	
80 L 4822 0000 00 000 000000	Other Payables	7.00	
80 Q 7320 0000 00 000 000000	FUND BALANCE	34.00	
80 R 1511 0000 00 000 000000	INVESTMENT INTEREST	24.00	
10 L 4711 0000 00 000 000000	BENEFITS PAYABLE		22,521.00
10 L 4811 0000 00 000 000000	PAYROLL PAYABLES		447.00
20 Q 7320 0000 00 000 000000	FUND BALANCE		1.00
20 R 1511 0000 00 000 000000	INVESTMENT INTEREST		141.00
40 L 4310 0000 00 000 000000	OTHER PAYABLES		80.00
50 L 4713 0000 00 000 000000	Other Payables		3.00
50 L 4714 0000 00 000 000000	BENEFITS PAYABLE		1.00
50 L 4813 0000 00 000 000000	Other Payables		3.00
50 L 4814 0000 00 000 000000	PAYROLL PAYABLES		1.00
70 Q 7320 0000 00 000 000000	FUND BALANCE		2.00
80 L 4711 0000 00 000 000000	BENEFITS PAYABLE		71.00
80 L 4811 0000 00 000 000000	PAYROLL PAYABLES		2.00
Total		23,273.00	23,273.00

Adjusting Journal Entries JE # 3

L&A ONLY: Entry to reclass Grant Revenues

10 R 1950 0000 00 000 000000	REFUND OF PRIOR YR EXPENSES	86,548.00	
10 R 3999 0000 00 000 000000	OTH GRANTS-IN-AID/STATE SOURCE	914.00	
10 R 4400 0000 00 000 000000	TITLE IV DRUG FREE GRANT	802.00	
10 R 4620 0000 00 000 000000	SPEC ED-IDEA FLOW THRU	71,718.00	
10 R 4991 0000 00 000 000000	MEDICAID/ADMN OUTREACH	271.00	
10 R 4625 0000 00 000 000000	SPEC ED-IDEA-RM & BOARD		71,718.00
10 R 4745 0000 00 000 000000	AG EDUC GRANT		271.00
10 R 4932 0000 00 000 000000	Title II - Teacher Quality		802.00
10 R 4991 0000 00 000 000000	MEDICAID/ADMN OUTREACH		53,300.00
10 R 4992 0000 00 000 000000	MEDICAID MATCHING		34,162.00
Total		160,253.00	160,253.00

Adjusting Journal Entries JE # 4

Client Entry to reclass capital expenses to correct account

60 E 2535 5310 00 302 000000	CONSTRUCTION COST - SOUTH FIELDHOUSE PROJECT	3,210,094.00	
60 E 2535 5310 00 300 000000	CONSTRUCTION COST - CENTRAL CTE PROJECT		3,210,094.00
Total		3,210,094.00	3,210,094.00

Adjusting Journal Entries JE # 5

Entry to reclass IMRF liability into correct account

50 E 2900 2120 00 000 000000	IMRF Unfunded Liability	750,000.00	
50 E 6000 6000 00 000 000000	UNFUNDED LIABILITY		750,000.00
Total		750,000.00	750,000.00

Total Adjusting Journal Entries

13,290,158.00

13,290,158.00

Total All Journal Entries

13,290,158.00

13,290,158.00