



December 30, 2025

To the Board of
Independent School District No. 821
Menahga Public Schools
Menahga, Minnesota

We have audited the financial statements of Menahga Public Schools ("the District") as of and for the year ended June 30, 2025, and have issued our report thereon December 30, 2025. Professional standards require that we advise you of the following matters relating to our audit.

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

As communicated in our letter dated June 9, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

We have provided our comments regarding significant control deficiencies 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 December 30, 2025.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

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." In addition to the significant risks communicated to you previously, we have identified the following additional significant risks:

- Compensated Absences Significant Estimate – We identified the valuation of Compensated Absences as a significant risk due to it being a significant estimate.

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 the District are described in Note 1 to the financial statements. As discussed in Note 12 to the financial statements, the District has changed accounting policies related to accounting for compensated absences to adopt the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Accordingly, the accounting change has been retrospectively applied to the financial statements beginning July 1, 2024. In addition, the District has adopted GASB Statement No. 102, *Certain Risk Disclosures*, which requires financial statement disclosure about risks related to a government's vulnerabilities due to certain concentrations or constraints for the year ended June 30, 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Accounting Estimates and Related Disclosures

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

The most sensitive accounting estimates affecting the financial statements are:

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

Management's estimate of the other post-employment benefits and net pension liability are based on an actuary's calculation in accordance with the employment contracts. We evaluated the key factors and assumptions used to develop the other post-employment benefits and net pension liability in determining that it is reasonable in relation to the basic financial statements taken as a whole.

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

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive accounting disclosure affecting the financial statements is the net pension liability disclosure.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. The misstatements on the attached schedule that were identified as a result of our audit procedures were brought to the attention of, and corrected by, management. There were no uncorrected misstatements identified as a result of our audit procedures.

Disagreements with Management

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

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. As described in Notes 1 and 12 to the financial statements, due to the adoption of GASB Statement No. 101, *Compensated Absences*, the District restated opening balances as of July 1, 2024. The purpose of the paragraph is to draw attention to the disclosures for the adoption of the standards update. We have included an emphasis of matter in our report regarding this restatement. We did not modify our opinion related to this matter.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated December 30, 2025.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

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

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fargo, North Dakota

Client: **27521 - Independent School District No. 821**
Engagement: **AA 2025 - Menahga Public Schools ISD #821**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
CLIENT POST: Reversing: To adjust receivables to actual			
B01-110-000----	Current Taxes Receivable	39,813.00	
B07-110-000----	Current Taxes Receivable	345,534.00	
R04-005-505-000-321-001	Comm Ed Levy	1,404.00	
B04-110-000----	Current Taxes Receivable		1,404.00
R01-005-000-000-000-001	General Fund Levy		39,813.00
R07-005-000-000-000-001	Debt Service Levy		345,534.00
Total		386,751.00	386,751.00
Adjusting Journal Entries JE # 2			
CLIENT POST: To adjust delinquent receivables			
B01-111-000----	Delinquent Taxes Receivable	2,226.00	
B04-231-000----	Deferred Rev - Delinquent Taxes	107.00	
B07-111-000----	Delinquent Taxes Receivable	1,468.00	
B01-231-000----	Deferred Rev - Delinquent Taxes		2,226.00
B04-111-000----	Delinquent Taxes Receivable		107.00
B07-231-000----	Deferred Rev - Delinquent Taxes		1,468.00
Total		3,801.00	3,801.00
Adjusting Journal Entries JE # 3			
CLIENT POST: Reversing: To adjust property taxes levied for subsequent years			
B01-235-000----	Taxes Levied/Subsequent Year	29,314.00	
B04-235-000----	Taxes Levied/Subsequent Year	4,865.00	
R07-005-000-000-000-001	Debt Service Levy	545,021.00	
B07-235-000----	Taxes Levied/Subsequent Year		545,021.00
R01-005-000-000-000-001	General Fund Levy		29,314.00
R04-005-505-000-321-001	Comm Ed Levy		4,865.00
Total		579,200.00	579,200.00
Adjusting Journal Entries JE # 4			
CLIENT POST: To spread levy			
B04-101-000----	Cash Community Service	30,748.00	
B07-101-000----	Cash Debt Service	788,671.00	
R01-005-000-000-000-001	General Fund Levy	788,671.00	
R01-005-000-000-000-001	General Fund Levy	30,748.00	
R01-005-000-000-000-001	General Fund Levy	138,599.00	
R01-005-000-000-000-001	General Fund Levy	39,538.00	
R01-005-000-000-342-001	Safe Schools Levy	147.00	
R01-005-000-000-348-001	Lease Levy	153.00	
B01-101-000----	Cash - Gen Checking & MSDLAF		788,671.00
B01-101-000----	Cash - Gen Checking & MSDLAF		30,748.00
R01-005-000-000-000-211	Gen Ed Aid		39,538.00
R01-005-000-000-302-001	Operating Capital Levy		53,113.00
R01-005-000-000-830-001	Vocational Levy		53,347.00
R01-005-865-000-000-001	LTFM Levy		32,439.00
R04-005-505-000-321-001	Comm Ed Levy		8,068.00
R04-005-580-000-325-001	ECFE Levy		10,688.00
R04-005-580-000-328-001	Home Visiting Levy		318.00
R04-005-585-000-332-001	After School Levy		7,578.00
R04-005-585-000-362-001	Youth Dev Levy		4,096.00
R07-005-000-000-000-001	Debt Service Levy		788,671.00
Total		1,817,275.00	1,817,275.00
Adjusting Journal Entries JE # 5			
CLIENT POST: To record revenue restrictions (client posted their own JE)			
R01-005-000-000-000-211	Gen Ed Aid	24,756.00	
R01-005-000-000-330-211	Learning Dev Gen Ed Aid	9.00	
R01-005-000-000-302-211	Op Cap Gen Ed Aid		99.00
R01-005-000-000-316-211	Staff Dev Gen Ed Aid		66.00
R01-005-000-000-388-211	Gifted Talented Gen Ed Aid		5.00
R01-010-276-000-317-211	Basic Skills Elementary		24,595.00
R01-005-000-000-309-211	Basic Skills Ext Time Gen Ed Aid		
Total		24,765.00	24,765.00
Adjusting Journal Entries JE # 6			
CLIENT POST: To record nonspendable fund balance to actual			
B01-130-000----	Inventory		
B01-422-000----	Unassigned Fund Balance		

Client: **27521 - Independent School District No. 821**
Engagement: **AA 2025 - Menahga Public Schools ISD #821**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
B01-460-000---	Inventory Fund Balance		
B02-130-000---	Inventory - Other		
B02-460-000---	Food Service Inventory Fund Balance		
B02-464-000---	Food Service Fund Balance		
B04-431-000---	Community Education Fund Balance		
B04-460-000---	Nonspendable Fund Balance		
E01-005-760-000-720-440	Transp Fuels		
E02-005-770-000-701-401	Food Service Supplies		
Total		0.00	0.00
Adjusting Journal Entries JE # 7			
CLIENT POST: To recognize the State of MN's portion of GASB 68 TRA & PERA pension expense.			
R01-000-000-000-000-397	Pension Contributions - State Portion	3,203.00	
E01-001-203-000-000-891	Pension Expense - State Portion TRA / PERA		1,601.50
E01-002-211-000-000-891	Pension Expense - State Portion TRA / PERA		1,601.50
Total		3,203.00	3,203.00
Adjusting Journal Entries JE # 8			
CLIENT POST: To adjust CY IBNR			
B20-218-000---	Claims Payable	2,251.00	
E20-005-940-000-000-235	Self Insurance Dental Ins		2,251.00
Total		2,251.00	2,251.00
Adjusting Journal Entries JE # 9			
CLIENT POST: To adjust state aid receivable to actual			
B01-121-000---	Due From MN Depart of Ed	65,952.00	
B07-121-000---	Due From MN Depart of Ed	1.00	
B07-121-000---	Due From MN Depart of Ed	2.00	
R01-000-000-000-000-369	Misc State Revenue	6,892.00	
R01-005-000-000-000-211	Gen Ed Aid	45,326.00	
R01-005-000-000-000-227	Abatement Aid	2.00	
R01-005-000-000-000-317	LTFM State Aid	2,739.00	
R01-005-000-000-374-300	Student Support CoOp	1,200.00	
R01-005-000-000-830-300	Vocational State Aid	480.00	
R04-005-580-000-328-300	Home Visiting State Aid	3.00	
R04-005-582-000-344-300	School Readiness State Aid	1.00	
R04-005-583-000-354-300	Preschool Screening State Aid	994.00	
R07-005-000-000-000-234	Ag Credit	1.00	
B01-121-000---	Due From MN Depart of Ed		2.00
B04-121-000---	Due From MN Depart of Ed		1.00
B04-121-000---	Due From MN Depart of Ed		994.00
B04-121-000---	Due From MN Depart of Ed		3.00
B07-121-000---	Due From MN Depart of Ed		1.00
R01-005-000-000-740-360	State Special Ed Aid		122,589.00
R07-005-000-000-000-227	Abatement Aid (EB Created)		2.00
R07-005-000-000-000-258	Additional Ag Credit		1.00
B01-121-000---	Due From MN Depart of Ed		
B01-121-000---	Due From MN Depart of Ed		
B01-121-000---	Due From MN Depart of Ed		
B01-121-000---	Due From MN Depart of Ed		
B01-121-000---	Due From MN Depart of Ed		
B01-121-000---	Due From MN Depart of Ed		
B01-121-000---	Due From MN Depart of Ed		
B01-121-000---	Due From MN Depart of Ed		
B01-121-000---	Due From MN Depart of Ed		
B01-121-000---	Due From MN Depart of Ed		
B04-121-000---	Due From MN Depart of Ed		
B04-121-000---	Due From MN Depart of Ed		
B04-121-000---	Due From MN Depart of Ed		
B04-121-000---	Due From MN Depart of Ed		
B07-121-000---	Due From MN Depart of Ed		
B07-121-000---	Due From MN Depart of Ed		
B07-121-000---	Due From MN Depart of Ed		
R01-005-000-000-000-229	Disparity Red Aid		
R01-005-000-000-000-234	Ag Market Value Credit		
R01-005-000-000-312-300	Literacy Incentive Aid		
R01-005-000-000-343-300	School Library Aid		
R01-005-000-000-373-300	Student Support Personnel		
R04-005-505-000-321-229	Disparity Red Aid		
R04-005-505-000-321-234	Ag Credit		
R04-005-505-000-321-300	State Aids & Grants		
R04-005-580-000-325-300	ECFE State Aid		

Client: **27521 - Independent School District No. 821**
Engagement: **AA 2025 - Menahga Public Schools ISD #821**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
R07-005-000-000-000-229	Disparity Red Aid		
R07-005-000-000-000-309	Debt Svc Equal Aid		
R07-005-000-000-000-317	LTFM Aid		
Total		123,593.00	123,593.00
Adjusting Journal Entries JE # 10			
CLIENT POST: To adjust county apportionment			
R01-005-000-000-000-001	General Fund Levy	23,550.00	
R01-005-000-000-000-010	County Apportionment		23,550.00
Total		23,550.00	23,550.00
Adjusting Journal Entries JE # 11			
CLIENT POST: To adjust Student Support Co-Op revenues for funds not spent in FY25			
R01-005-000-000-374-300	Student Support CoOp	10,784.00	
B01-212-000	Due to MN Dept of Education		10,784.00
Total		10,784.00	10,784.00
Adjusting Journal Entries JE # 12			
CLIENT POST: To adjust FS deferred revenue to actual.			
R02-005-770-000-707-601	Sales To Pupils	4,499.00	
B02-115-000---	Accounts Receivable		4,499.00
Total		4,499.00	4,499.00
Adjusting Journal Entries JE # 13			
CLIENT POST: To reclass federal receivables from AR to Due from Fed			
B01-122-000---	Due From Federal (pd thru MDE)	4,321.00	
B01-122-000---	Due From Federal (pd thru MDE)	46,200.00	
B01-122-000---	Due From Federal (pd thru MDE)	2,857.00	
B01-115-000---	Accounts Receivable		4,321.00
B01-115-000---	Accounts Receivable		46,200.00
B01-115-000---	Accounts Receivable		2,857.00
Total		53,378.00	53,378.00
Adjusting Journal Entries JE # 14			
CLIENT POST: To reclassify solar panel expense/related state grant reimbursement.			
E01-005-110-000-000-305	Busn Office Prof Services	228,000.00	
E01-005-110-000-302-530	Busn Office Equip	229,392.00	
E01-005-110-000-000-305	Busn Office Prof Services		229,392.00
R01-005-000-900-000-099	Local Grant Revenue		228,000.00
Total		457,392.00	457,392.00
Adjusting Journal Entries JE # 15			
CLIENT POST: To correct CIP			
B98-430-000---	Total Gnl Fixed Assets	11,660,206.00	
B98-149-000---	Construction Work in Progress		11,660,206.00
Total		11,660,206.00	11,660,206.00
Adjusting Journal Entries JE # 16			
CLIENT POST: To reclass Title revenues/expenditures			
E01-010-204-000-414-140	Elem Title II Lic Instr Sal	21,307.00	
E01-010-216-000-433-140	Elem Title IV Lic Instr Sal	10,000.00	
R01-005-000-000-401-400	Title I Federal Aids-Grants	21,307.00	
R01-005-000-000-401-400	Title I Federal Aids-Grants	10,000.00	
E01-010-216-000-401-143	Lic Instr Support Pers		10,000.00
E01-010-216-000-401-143	Lic Instr Support Pers		21,307.00
R01-005-000-000-414-400	Title II Federal Aids-Grants		21,307.00
R01-005-000-000-433-400	Title IV Federal Aids-Grants		10,000.00
Total		62,614.00	62,614.00
Adjusting Journal Entries JE # 17			
CLIENT POST: Entry to correct PBC JE #4431, reclass between expenditures.			
E01-030-331-000-628-430	HS FACS Carl Perkins Supplies	3,041.00	
E01-030-331-000-830-433	HS Cr Tech Family Ed Indiv Instr Mat		3,041.00
Total		3,041.00	3,041.00
Adjusting Journal Entries JE # 18			
CLIENT POST: To correct PBC entry #4307.			
B01-422-000---	Unassigned Fund Balance	5,044.00	
E01-005-760-000-720-440	Transp Fuels		5,044.00
Total		5,044.00	5,044.00

Client: **27521 - Independent School District No. 821**
Engagement: **AA 2025 - Menahga Public Schools ISD #821**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 19			
CLIENT POST: To record tax shift			
B01-235-000---	Taxes Levied/Subsequent Year	7,719.00	
R01-005-000-000-001	General Fund Levy		7,719.00
Total		7,719.00	7,719.00
Adjusting Journal Entries JE # 20			
CLIENT POST: To record financed purchase for solar array.			
E01-005-110-000-302-535	Capital Leases	97,000.00	
E01-005-110-000-302-589	Other Financing Source		97,000.00
Total		97,000.00	97,000.00
Adjusting Journal Entries JE # 21			
CLIENT POST: To correct JE #4383 posted directly to fund balance			
B04-444-000---	School Readiness Fund Balance	51,081.72	
R01-000-000-000-000-369	Misc State Revenue	51,081.72	
B01-422-000---	Unassigned Fund Balance		51,081.72
R04-005-505-000-321-300	State Aids & Grants		51,081.72
Total		102,163.44	102,163.44
Adjusting Journal Entries JE # 100			
PBC Entries 4259-4285			
B01-101-000---	Cash - Gen Checking & MSDLAF	593,789.00	
B01-101-000---	Cash - Gen Checking & MSDLAF	3,033.00	
B01-101-000---	Cash - Gen Checking & MSDLAF	825.00	
B01-115-000---	Accounts Receivable	4,321.00	
B01-122-000---	Due From Federal (pd thru MDE)	64,471.00	
B01-206-000---	Accounts Payable	1,392.00	
B01-215-090---	Flex Plan Payable	1,392.00	
B02-101-000---	Cash Food Service	86,795.00	
B02-101-000---	Cash Food Service	9.00	
B04-101-000---	Cash Community Service	1,667.00	
B04-101-000---	Cash Community Service	1,813.00	
B04-101-000---	Cash Community Service	1,029.00	
B04-206-000---	Accounts Payable	324.00	
B08-101-000---	Cash Trust	187.00	
B20-101-000---	Cash Self Insured Dental	753.00	
B20-101-000---	Cash Self Insured Dental	326.00	
E01-005-010-000-000-305	Brd of Ed Prof Services	630.00	
E01-005-110-000-000-305	Busn Office Prof Services	325.00	
E01-005-110-000-000-370	Busn Office Rentals & Leases	269.00	
E01-005-630-000-000-456	Instr Tech Supplies	1,762.00	
E01-005-760-000-720-305	Transp Regular To/Fr Prof Services	328.00	
E01-005-760-000-720-350	Transp Regular To/Fr Repairs & Maint	2,401.00	
E01-005-760-000-720-401	Transp Regular To/Fr Supplies	9,939.00	
E01-005-760-000-720-440	Transp Fuels	289.00	
E01-005-810-000-000-350	Bldg Repairs & Maint	442.00	
E01-005-810-000-000-401	Bldg Supplies	576.00	
E01-005-810-000-000-401	Bldg Supplies	2,520.00	
E01-005-810-000-000-440	Bldg Fuels	160.00	
E01-005-865-000-352-305	LTFM Env Hlth & Sfty Mgt Prof Services	742.00	
E01-005-865-000-369-350	LTFM Bldg Hdw Repairs & Maint	15,696.00	
E01-010-201-000-000-430	Kdgt Instr Supplies	353.00	
E01-010-203-000-000-369	Elem Entry Fee/Travel	438.00	
E01-010-203-000-000-401	Elem Supplies	2,928.00	
E01-010-203-000-000-401	Elem Supplies	717.00	
E01-010-203-000-000-430	Elem Instr Supplies	259.00	
E01-010-203-000-302-530	Elem Equip	1,027.00	
E01-010-203-000-305-391	Elem ALP Pay to MN District	9,082.00	
E01-010-203-092-000-430	Second Grade Instr Supplies	628.00	
E01-010-203-095-000-430	Fifth Grade Instr Supplies	645.00	
E01-010-258-000-000-430	Elem Music Instr Supplies	62.00	
E01-030-050-000-000-366	HS Principal Travel	295.00	
E01-030-211-000-000-401	HS Supplies	637.00	
E01-030-211-000-000-401	HS Supplies	481.00	
E01-030-211-000-302-460	MS/HS Textbooks/Workbooks	47,025.00	
E01-030-211-000-305-391	HS ALC Pay to MN District	20,994.00	
E01-030-220-000-000-430	HS English Instr Supplies	187.00	
E01-030-258-000-000-350	HS Music Repairs & Maint	125.00	
E01-030-258-000-000-430	HS Music Instr Supplies	426.00	
E01-030-292-000-000-305	HS Boys & Girls Athletics Prof Svcs	265.00	
E01-030-292-057-000-369	HS Golf Entry Fee/Travel	275.00	

Client: **27521 - Independent School District No. 821**
Engagement: **AA 2025 - Menahga Public Schools ISD #821**
Period Ending: **6/30/2025**
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Account	Description	Debit	Credit
E01-030-294-053-000-369	HS Baseball Entry Fee/Travel	125.00	
E01-030-296-059-000-369	HS Girls Softball Entry Fee/Travel	125.00	
E01-030-321-000-000-305	CNA Consult/Fees For Svc	2,915.00	
E01-030-361-000-830-433	HS Cr Tech Industrial Indivd Instr Mat	21.00	
E01-030-361-000-830-433	HS Cr Tech Industrial Indivd Instr Mat	114.00	
E02-005-770-000-701-305	Food Service Prof Services	198.00	
E02-005-770-000-701-490	Food Service Lunch Food	760.00	
E04-005-505-000-321-305	Community Prof Services	324.00	
E04-005-505-000-321-305	Community Prof Services	165.00	
E04-005-505-000-321-401	Community Supplies	1,153.00	
E04-005-505-401-321-401	Pumpkin Party Supplies	81.00	
E04-005-583-000-354-305	Early Child Screening Prof Services	261.00	
E20-005-940-000-000-235	Self Insurance Dental Ins	481.00	
E20-005-940-000-000-235	Self Insurance Dental Ins	2,694.00	
E21-005-298-114-301-401	FFA Supplies	1,391.00	
E21-005-298-131-301-401	Baseball Activity Account Supplies	345.00	
R01-000-000-000-000-369	Misc State Revenue	640.00	
R01-005-000-012-159-400	ARP Homeless II	6,049.00	
R01-005-000-013-160-400	ESSER III	1,263.00	
R01-005-000-013-161-400	ESSER III LEARNING LOSS	316.00	
R02-005-770-000-701-601	Type A Sales To Pupils	13.00	
R02-005-770-000-701-606	Type A Sales to Adults	929.00	
R02-005-770-000-702-300	After School State Aid	190.00	
R02-005-770-000-707-606	Type A Sales To Adults	32.00	
B01-101-000---	Cash - Gen Checking & MSDLAF		1,392.00
B01-122-000---	Due From Federal (pd thru MDE)		7,628.00
B01-206-000---	Accounts Payable		8,672.00
B01-206-000---	Accounts Payable		1,392.00
B01-206-000---	Accounts Payable		117,557.00
B01-215-018---	TRA Payable		640.00
B02-206-000---	Accounts Payable		970.00
B04-101-000---	Cash Community Service		324.00
B04-206-000---	Accounts Payable		81.00
B04-206-000---	Accounts Payable		324.00
B04-206-000---	Accounts Payable		1,153.00
B04-206-000---	Accounts Payable		426.00
B21-206-000---	Accounts Payable		1,391.00
B21-206-000---	Accounts Payable		345.00
E01-030-640-000-316-366	HS Staff Dev Travel		345.00
E02-005-770-000-701-490	Food Service Lunch Food		9.00
E04-005-505-000-321-305	Community Prof Services		313.00
R01-005-000-000-000-001	General Fund Levy		33,294.00
R01-005-000-000-000-092	Interest Earnings		6,060.00
R01-005-000-000-000-092	Interest Earnings		191.00
R01-005-000-000-000-093	Rent Of School Facilities		292.00
R01-005-000-000-000-099	Misc Local Revenue		289.00
R01-005-000-000-000-211	Gen Ed Aid		150,367.00
R01-005-000-000-356-300	READ Act - Literacy Aid		15,097.00
R01-005-000-000-401-400	Title I Federal Aids-Grants		64,471.00
R01-005-000-000-628-405	Carl Perkins - Fed Aid State Loc Fiscal		4,321.00
R01-005-000-000-740-360	State Special Ed Aid		388,971.00
R01-005-620-143-000-099	Media Ctr Misc Revenue		21.00
R01-030-292-000-000-099	Boys/Girls Misc Revenue		2,720.00
R02-005-770-000-701-300	State School Lunch Aid		25,626.00
R02-005-770-000-701-471	Federal School Lunch Aid		6,495.00
R02-005-770-000-701-472	Needy Child Program		27,038.00
R02-005-770-000-701-606	Type A Sales to Adults		32.00
R02-005-770-000-702-471	After School Federal Aid		70.00
R02-005-770-000-702-471	After School Federal Aid		190.00
R02-005-770-000-703-300	Special Milk State Aids		113.00
R02-005-770-000-705-300	Breakfast State Aid		9,487.00
R02-005-770-000-705-476	Breakfast Federal Program		14,965.00
R02-005-770-000-706-471	Fresh Fruit & Veg Fed Aid		3,001.00
R02-005-770-000-707-606	Type A Sales To Adults		929.00
R04-005-505-000-321-050	Comm Ed Fees Fm Patrons		585.00
R04-005-505-400-321-050	Comm Ed Drivers Ed Fees		1,500.00
R04-005-582-000-337-040	Tuition From Patrons		1,667.00
R04-005-582-000-338-040	Tuition From Patrons		444.00
R08-030-000-021-340-092	Trust Interest - Suvanto		187.00
R20-005-000-000-000-092	Self Insured Interest Earnings		326.00
R20-005-000-000-000-099	Self Insured Misc Revenue		3,928.00
B01-101-000---	Cash - Gen Checking & MSDLAF		

Client: **27521 - Independent School District No. 821**
Engagement: **AA 2025 - Menahga Public Schools ISD #821**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
B02-101-000---	Cash Food Service		
E20-005-940-000-000-235	Self Insurance Dental Ins		
R20-005-000-000-000-099	Self Insured Misc Revenue		
Total		905,639.00	905,639.00

Adjusting Journal Entries JE # 101

PBC Entries 4286-4292

B01-101-000---	Cash - Gen Checking & MSDLAF	1,769.00	
B01-206-000---	Accounts Payable	109,436.00	
B01-206-000---	Accounts Payable	121.00	
B01-206-000---	Accounts Payable	20,031.00	
B01-206-000---	Accounts Payable	96,612.00	
B01-215-000---	Other Payroll Deduction	13,911.00	
B01-215-013---	State Tax Payable	125.00	
B01-215-030---	Health Insurance Payable	82,576.00	
B01-101-000---	Cash - Gen Checking & MSDLAF		109,436.00
B01-101-000---	Cash - Gen Checking & MSDLAF		20,031.00
B01-101-000---	Cash - Gen Checking & MSDLAF		96,612.00
B01-206-000---	Accounts Payable		96,612.00
B01-215-017---	PERA Payable		121.00
R01-005-000-000-000-092	Interest Earnings		1,769.00
Total		324,581.00	324,581.00

Adjusting Journal Entries JE # 102

PBC Entries 4274-4275

B01-121-000---	Due From MN Depart of Ed	176.00	
B01-121-000---	Due From MN Depart of Ed	1,220,693.00	
B04-121-000---	Due From MN Depart of Ed	2,205.00	
B04-121-000---	Due From MN Depart of Ed	12,724.00	
B07-121-000---	Due From MN Depart of Ed	42,460.00	
R01-000-000-000-000-369	Misc State Revenue		8,585.00
R01-005-000-000-000-211	Gen Ed Aid		176.00
R01-005-000-000-000-211	Gen Ed Aid		962,429.00
R01-005-000-000-000-229	Disparity Red Aid		78.00
R01-005-000-000-000-234	Ag Market Value Credit		147.00
R01-005-000-000-000-317	LTFM State Aid		7,858.00
R01-005-000-000-312-300	Literacy Incentive Aid		4,759.00
R01-005-000-000-343-300	School Library Aid		4,000.00
R01-005-000-000-373-300	Student Support Personnel		4,000.00
R01-005-000-000-374-300	Student Support CoOp		4,000.00
R01-005-000-000-740-360	State Special Ed Aid		222,648.00
R01-005-000-000-830-300	Vocational State Aid		2,189.00
R04-005-505-000-321-229	Disparity Red Aid		16.00
R04-005-505-000-321-234	Ag Credit		30.00
R04-005-505-000-321-300	State Aids & Grants		1,663.00
R04-005-580-000-325-300	ECFE State Aid		5,073.00
R04-005-580-000-328-300	Home Visiting State Aid		76.00
R04-005-582-000-344-300	School Readiness State Aid		4,643.00
R04-005-583-000-354-300	Preschool Screening State Aid		2,205.00
R04-005-583-000-354-300	Preschool Screening State Aid		1,223.00
R07-005-000-000-000-229	Disparity Red Aid		552.00
R07-005-000-000-000-234	Ag Credit		1,049.00
R07-005-000-000-000-258	Additional Ag Credit		20,176.00
R07-005-000-000-000-309	Debt Svc Equal Aid		6,088.00
R07-005-000-000-000-317	LTFM Aid		14,595.00
Total		1,278,258.00	1,278,258.00

Adjusting Journal Entries JE # 103

PBC Entries 4293-4307

B01-130-000---	Inventory	2,522.00	
B01-206-000---	Accounts Payable	7,337.00	
B01-206-000---	Accounts Payable	7,705.00	
B02-460-000---	Food Service Inventory Fund Balance	286.00	
E01-005-610-000-312-110	Literacy Lead Sal-Adm/Supervision	41,000.00	
E01-005-610-000-312-210	Literacy Lead Fica/Medicare	3,136.00	
E01-005-610-000-312-218	Literacy Lead Tra	3,452.00	
E01-005-620-000-343-144	Library Aid N-Lic Instr Sup Pers	33,318.00	
E01-005-620-000-343-210	Library Aid Fica/Medicare	2,112.00	
E01-005-620-000-343-214	Library Aid Pera	2,499.00	
E01-005-620-000-343-220	Health Insurance	2,072.00	
E01-005-740-000-373-156	School Social Worker	35,000.00	
E01-005-740-000-373-210	Fica/Medicare	2,675.00	

Client: **27521 - Independent School District No. 821**
Engagement: **AA 2025 - Menahga Public Schools ISD #821**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-005-740-000-373-218	Tra	2,325.00	
E01-005-760-000-720-440	Transp Fuels	2,522.00	
E01-010-216-000-401-143	Lic Instr Support Pers	146,917.00	
E01-010-216-000-401-210	Elem Title I FICA	9,116.00	
E01-010-276-000-317-140	Elem Basic Skills Salaries	801,063.00	
E01-010-422-000-629-140	CEIS Lic Classroom Tchrr	9,250.00	
E01-010-422-000-629-210	CEIS Fica/Medicare	680.00	
E01-030-277-000-317-140	HS Basic Skills Salaries	456,544.00	
E01-030-361-000-628-430	HS Ind Tech Carl Perkins Supplies	6,475.00	
E01-030-407-000-619-220	HS SLD IDEA Health Ins	17,404.00	
E01-030-410-000-619-220	HS Health IDEA Disab Health Ins	11,655.00	
E02-005-770-000-701-401	Food Service Supplies	285.00	
E04-005-582-000-337-141	Pahtways II Non Lic Instr Sal	17,000.00	
E04-005-582-000-338-141	N-Lic Classroom Pers	6,222.00	
R01-005-000-000-000-211	Gen Ed Aid	1,820,074.00	
R01-005-000-000-628-021	Carl Perkins Rcpts Frm Mn Dists	130.00	
B01-101-000---	Cash - Gen Checking & MSDLAF		7,705.00
B01-422-000---	Unassigned Fund Balance		2,522.00
B01-460-000---	Inventory Fund Balance		2,522.00
B02-130-000---	Inventory - Other		285.00
B02-464-000---	Food Service Fund Balance		286.00
E01-005-620-000-000-144	N-Lic Instr Sup Pers		33,318.00
E01-005-620-000-000-210	Fica/Medicare		2,112.00
E01-005-620-000-000-214	Pera		2,499.00
E01-005-620-000-000-220	Health Insurance		2,072.00
E01-005-810-000-000-331	Bldg Electricity		7,337.00
E01-010-050-000-000-110	Elem Principal Sal		41,000.00
E01-010-050-000-000-210	Elem Principal FICA		3,136.00
E01-010-050-000-000-218	Elem Principal TRA		3,452.00
E01-010-203-000-000-140	Elem Lic Instr Sal		801,063.00
E01-010-203-000-000-140	Elem Lic Instr Sal		9,250.00
E01-010-203-000-000-210	Elem FICA		680.00
E01-010-216-000-000-140	Elem Title I Lic Instr Sal		146,917.00
E01-010-216-000-000-210	Elem Title I FICA		9,116.00
E01-030-220-000-000-140	HS English Lic Instr Sal		114,136.00
E01-030-256-000-000-140	HS Math Lic Instr Sal		114,136.00
E01-030-260-000-000-140	HS Natr Science Lic Instr Sal		114,136.00
E01-030-270-000-000-140	HS Social Studies Lic Instr Sal		114,136.00
E01-030-407-000-740-220	HS SLD Health Ins		17,404.00
E01-030-410-000-740-220	HS Hlth Disab Health Ins		11,655.00
E01-030-740-000-000-156	HS Social Worker Lic Salary		35,000.00
E01-030-740-000-000-210	HS Social Worker FICA		2,675.00
E01-030-740-000-000-218	HS Social Worker TRA		2,325.00
E04-005-582-000-344-141	Sch Readiness Non Lic Instr Sal		17,000.00
E04-005-582-000-344-141	Sch Readiness Non Lic Instr Sal		6,222.00
R01-005-000-000-302-211	Op Cap Gen Ed Aid		177,201.00
R01-005-000-000-316-211	Staff Dev Gen Ed Aid		152,783.00
R01-005-000-000-330-211	Learning Dev Gen Ed Aid		218,843.00
R01-005-000-000-388-211	Gifted Talented Gen Ed Aid		13,640.00
R01-005-000-000-628-405	Carl Perkins - Fed Aid State Loc Fiscal		130.00
R01-005-000-000-628-405	Carl Perkins - Fed Aid State Loc Fiscal		6,475.00
R01-010-276-000-317-211	Basic Skills Elementary		801,062.00
R01-030-277-000-317-211	Basic Skills Middle/High Schoo		456,545.00
B01-101-000---	Cash - Gen Checking & MSDLAF		
B01-115-000---	Accounts Receivable		
Total		3,450,776.00	3,450,776.00
Adjusting Journal Entries JE # 104			
PBC Entries 4308-4312			
B01-115-000---	Accounts Receivable	38,989.00	
E01-005-730-000-374-316	Stu Supp Pers Aid/Co-op Portion-Schl Psych	18,413.00	
E01-010-216-000-000-430	Elem Title I Instr Mat	252.00	
E01-010-216-000-401-401	Sup/Mat Non-Instr.	59.00	
E01-010-216-000-401-401	Sup/Mat Non-Instr.	120.00	
E01-005-720-000-374-316	Stu Supp Pers Aid/Co-op Portion-Hlth Svcs		18,413.00
E01-010-216-000-000-430	Elem Title I Instr Mat		59.00
E01-010-216-000-000-430	Elem Title I Instr Mat		120.00
E01-010-216-637-401-433	Elem Title I Indiv Instr - Homeless		252.00
R01-005-000-000-619-405	Fed Aid State SPED Allocation		29,059.00
R01-005-422-000-629-405	CEIS Fed Aid State Loc Fiscal		9,930.00
Total		57,833.00	57,833.00

Client: **27521 - Independent School District No. 821**
Engagement: **AA 2025 - Menahga Public Schools ISD #821**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 105			
PBC Entries 4313-4323			
B01-206-000---	Accounts Payable	8,259.00	
B02-101-000---	Cash Food Service	4,571.00	
B04-206-000---	Accounts Payable	32.00	
B21-206-000---	Accounts Payable	10,479.00	
E01-005-110-000-000-305	Busn Office Prof Services	1,796.00	
E01-005-110-000-000-366	Busn Office Travel	297.00	
E01-005-630-000-000-406	Instruc Sftwre Lic	2,635.00	
E01-005-640-000-316-366	DW Staff Dev Travel	188.00	
E01-005-760-000-720-305	Transp Regular To/Fr Prof Services	326.00	
E01-005-760-000-720-305	Transp Regular To/Fr Prof Services	315.00	
E01-005-760-000-720-350	Transp Regular To/Fr Repairs & Maint	99.00	
E01-005-760-000-720-366	Transp Regular To/Fr Travel	15.00	
E01-005-760-000-723-390	Transp SPED Pay to Educ MN Dist	610.00	
E01-005-810-000-000-401	Bldg Supplies	377.00	
E01-005-865-000-352-305	LTFM Env Hlth & Sfty Mgt Prof Services	200.00	
E01-010-203-000-000-369	Elem Entry Fee/Travel	450.00	
E01-010-203-000-000-401	Elem Supplies	78.00	
E01-010-203-000-303-391	Elem ALC Pay to MN District	316.00	
E01-010-203-094-000-430	Fourth Grade Instr Supplies	70.00	
E01-010-640-000-316-366	Elem Staff Dev Travel	757.00	
E01-030-211-000-000-390	HS Pay to Educ MN Dist	15,687.00	
E01-030-215-000-000-430	HS Business Instr Supplies	209.00	
E01-030-230-000-000-430	HS Forgn Lang Instr Supplies	70.00	
E01-030-260-000-000-430	HS Natr Science Instr Supplies	33.00	
E01-030-292-000-000-366	HS Boys & Girls Athletics Travel	47.00	
E01-030-292-000-000-401	HS Boys & Girls Athletics Supplies	67.00	
E01-030-292-057-000-369	HS Golf Entry Fee/Travel	440.00	
E01-030-292-062-000-369	HS Speech EntryFee/Travel	82.00	
E01-030-292-224-000-401	Outdoor Scoreboard Sup/Mat Non-Instr.	175.00	
E01-030-294-058-000-401	HS Wrestling Supplies	3.00	
E01-030-331-000-628-430	HS FACS Carl Perkins Supplies	3,107.00	
E01-030-331-000-830-433	HS Cr Tech Family Ed Indivd Instr Mat	546.00	
E01-030-640-000-316-366	HS Staff Dev Travel	1,640.00	
E01-030-640-000-316-366	HS Staff Dev Travel	345.00	
E04-005-505-000-321-401	Community Supplies	32.00	
E21-005-298-106-301-401	Class of 2025 Supplies	2,182.00	
E21-005-298-109-301-401	Band & Choir Activity Fund Supplies	51.00	
E21-005-298-114-301-401	FFA Supplies	5,079.00	
E21-005-298-122-301-401	Art Club Fund Supplies	532.00	
E21-005-298-127-301-401	Girls Basketball Supplies	788.00	
E21-005-298-132-301-401	Special Olympics Supplies	217.00	
E21-005-298-141-301-401	Students Working as a Team Supplies	41.00	
E21-005-298-142-301-401	Speech Activity Acct Supplies	1,494.00	
E21-005-298-148-301-401	Drama	95.00	
B01-101-000---	Cash - Gen Checking & MSDLAF		8,259.00
B01-206-000---	Accounts Payable		8,259.00
B01-206-000---	Accounts Payable		22,376.00
B02-115-000---	Accounts Receivable		610.00
B04-101-000---	Cash Community Service		32.00
B04-206-000---	Accounts Payable		32.00
B21-101-000---	Student Activity Cash		10,479.00
B21-206-000---	Accounts Payable		10,479.00
E01-030-212-000-000-430	HS Visual Art Instr Supplies		345.00
R02-005-770-000-707-606	Type A Sales To Adults		3,961.00
B01-101-000---	Cash - Gen Checking & MSDLAF		
E01-005-630-000-000-406	Instruc Sftwre Lic		
Total		64,832.00	64,832.00

Adjusting Journal Entries JE # 106
PBC Entries 4332-4335

B98-141-000---	Land Improvements	325,000.00	
B98-142-000---	Building	81,028.00	
B98-143-000---	Equipment	270,942.00	
E01-005-760-000-723-390	Transp SPED Pay to Educ MN Dist	5,959.00	
E01-005-810-000-000-401	Bldg Supplies	151.00	
E21-005-298-140-301-401	Trap Shooting Activity Account Supplies	375.00	
B01-206-000---	Accounts Payable		6,021.00
B21-206-000---	Accounts Payable		375.00
B98-430-000---	Total Gnl Fixed Assets		676,970.00
E01-030-258-000-000-430	HS Music Instr Supplies		89.00

Client: **27521 - Independent School District No. 821**
Engagement: **AA 2025 - Menahga Public Schools ISD #821**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
Total		683,455.00	683,455.00
Adjusting Journal Entries JE # 107			
PBC Entries 4336-4344			
B01-101-000---	Cash - Gen Checking & MSDLAF	2,185.00	
E01-005-640-000-316-305	DW Staff Dev Prof Services	987.00	
E01-005-760-000-720-305	Transp Regular To/Fr Prof Services	75.00	
E01-005-760-000-723-390	Transp SPED Pay to Educ MN Dist	1,832.00	
E01-005-810-000-000-305	Bldg Prof Services	175.00	
E01-010-050-000-000-305	Elem Principal Prof Services	7,436.00	
E01-030-050-000-000-305	HS Principal Prof Services	7,436.00	
E01-030-050-000-000-366	HS Principal Travel	715.00	
E01-030-050-000-000-401	HS Principal Supplies	47.00	
E01-030-211-000-000-366	HS Travel	2,720.00	
E01-030-292-000-000-401	HS Boys & Girls Athletics Supplies	19.00	
E02-005-770-000-701-305	Food Service Prof Services	2,369.00	
R01-005-620-143-000-619	Media Ctr Cost of Goods	1,126.00	
B01-206-000---	Accounts Payable		17,217.00
B01-206-000---	Accounts Payable		2,185.00
B01-206-000---	Accounts Payable		4,663.00
B02-206-000---	Accounts Payable		2,369.00
E01-005-110-000-000-401	Busn Office Supplies		214.00
E01-005-720-000-374-316	Stu Supp Pers Aid/Co-op Portion-Hlth Svcs		474.00
E01-005-630-000-000-406	Instruc Sftwre Lic		
Total		27,122.00	27,122.00
Adjusting Journal Entries JE # 108			
PBC Entries 4345-4356			
B02-101-000---	Cash Food Service	35,428.00	
B04-101-000---	Cash Community Service	59,062.00	
E01-005-020-000-000-170	Supt Non-Instr Sal	18,948.00	
E01-005-020-000-000-210	Supt FICA	1,449.00	
E01-005-020-000-000-214	Supt PERA	1,421.00	
E01-005-020-000-000-240	Supt LTD Ins	9.00	
E01-005-110-000-000-170	Busn Office Non-Instr Sal	50,578.00	
E01-005-110-000-000-210	Busn Office FICA	3,793.00	
E01-005-110-000-000-214	Busn Office PERA	3,793.00	
E01-005-110-000-000-220	Busn Office Health Ins	1,434.00	
E01-005-110-000-000-240	Busn Office LTD Ins	74.00	
E01-005-110-000-000-250	Busn Office TSA Match	2,851.00	
E01-005-620-000-000-144	N-Lic Instr Sup Pers	33,318.00	
E01-005-620-000-000-210	Fica/Medicare	2,112.00	
E01-005-620-000-000-214	Pera	2,499.00	
E01-005-620-000-000-220	Health Insurance	6,498.00	
E01-005-620-000-000-240	Long Term Disability Insurance	34.00	
E01-005-620-000-000-250	Tsa/Mn Deferred Comp	475.00	
E01-005-620-000-000-251	Emp Sponser Hlth Reimb Arr	330.00	
E01-005-630-000-000-170	N-Instr Support	3,864.00	
E01-005-630-000-000-210	Fica/Medicare	296.00	
E01-010-203-000-000-141	Elem Non Lic Instr Sal	107,844.00	
E01-010-203-000-000-210	Elem FICA	5,145.00	
E01-010-203-000-000-214	Elem PERA	6,025.00	
E01-010-203-000-000-220	Elem Health Ins	14,062.00	
E01-010-203-000-000-235	Elem Dental Ins	648.00	
E01-010-203-000-000-240	Elem LTD Ins	68.00	
E01-010-203-000-000-250	Elem TSA Match	561.00	
E01-010-203-000-000-251	Elem Emp Sponsored HSA/VEBA	569.00	
E01-010-203-012-161-210	ESSER III Learning Loss FY23 FICA	20.00	
E01-010-240-000-000-140	Elem Phy Ed Lic Instr Sal	52,894.00	
E01-010-240-000-000-210	Elem Phy Ed FICA	3,884.00	
E01-010-240-000-000-218	Elem Phy Ed TRA	4,722.00	
E01-010-240-000-000-220	Elem Phy Ed Health Ins	5,136.00	
E01-010-240-000-000-240	Elem Phy Ed LTD Ins	105.00	
E01-010-240-000-000-250	Elem Phy Ed TSA Match	1,200.00	
E01-010-240-000-000-251	Elem Phy Ed HSA/VEBA	960.00	
E01-010-403-000-740-162	Elem DCD Severe Cert Para	6,018.00	
E01-010-403-000-740-210	Elem DCD Severe FICA	460.00	
E01-010-403-000-740-214	Elem DCD Severe PERA	451.00	
E01-010-403-000-740-240	Elem DCD Severe LTD Ins	6.00	
E01-010-407-000-740-140	Elem SLD Lic Instr Sal	37,318.00	
E01-010-407-000-740-162	Elem SLD Cert Para	12,172.00	
E01-010-407-000-740-185	Elem SLD Oth Sal	79.00	

Client: **27521 - Independent School District No. 821**
Engagement: **AA 2025 - Menahga Public Schools ISD #821**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-010-407-000-740-210	Elem SLD FICA	3,755.00	
E01-010-407-000-740-214	Elem SLD PERA	908.00	
E01-010-407-000-740-218	Elem SLD TRA	3,339.00	
E01-010-407-000-740-220	Elem SLD Health Ins	1,625.00	
E01-010-407-000-740-240	Elem SLD LTD Ins	107.00	
E01-010-407-000-740-251	Elem SLD HSA/VEBA	50.00	
E01-010-408-000-740-140	Elem EBD Lic Instr Sal	62,677.00	
E01-010-408-000-740-162	Elem EBD Cert Para	28,966.00	
E01-010-408-000-740-214	Elem EBD PERA	2,014.00	
E01-010-408-000-740-220	Elem EBD Health Ins	644.00	
E01-010-408-000-740-250	Elem EBD TSA Match	123.00	
E01-010-410-000-740-162	Elem Hlth Disab Cert Para	9,304.00	
E01-010-410-000-740-214	Elem Hlth Disab PERA	693.00	
E01-010-410-000-740-220	Elem Hlth Disab Health Ins	1,252.00	
E01-010-411-000-740-140	Elem Autistic Lic Instr Sal	23,210.00	
E01-010-411-000-740-162	Elem Autistic Cert Para	27,766.00	
E01-010-411-000-740-214	Elem Autistic PERA	2,078.00	
E01-010-411-000-740-235	Elem Autistic Dental Ins	412.00	
E01-010-414-000-740-162	Elem Traum Brain Inj Cert Para	17,019.00	
E01-010-414-000-740-210	Elem Traum Brain Inj FICA	1,312.00	
E01-010-414-000-740-214	Elem Traum Brain Inj PERA	1,276.00	
E01-010-414-000-740-220	Elem Traum Brain Inj Health Ins	2,541.00	
E01-010-414-000-740-240	Elem Traum Brain Inj LTD Ins	18.00	
E01-010-414-000-740-250	Elem Traum Brain Inj TSA Match	281.00	
E01-010-414-000-740-251	Elem Traum Brain Inj HSA/VEBA	77.00	
E01-010-416-000-740-162	Elem Severe Mult Imp Cert Para	22,283.00	
E01-010-416-000-740-210	Elem Severe Mult Imp FICA	1,354.00	
E01-010-416-000-740-214	Elem Severe Mult Imp PERA	1,671.00	
E01-010-416-000-740-240	Elem Severe Mult Imp LTD Ins	25.00	
E01-010-420-000-740-174	Therapeutic Rec Ser & DAPE	13,916.00	
E01-010-420-000-740-218	Elem SPED Aggreg TRA	1,242.00	
E01-010-420-000-740-250	Elem SPED Aggreg TSA Match	41.00	
E01-010-420-000-740-251	Elem SPED Aggreg HSA/VEBA	157.00	
E01-010-640-000-316-210	Elem Staff Dev FICA	18.00	
E01-010-720-000-000-210	Elem Health Svcs FICA	117.00	
E01-010-740-000-000-210	Elem Social Worker FICA	16.00	
E01-030-211-000-000-141	N-Lic Classroom Pers	34,176.00	
E01-030-211-000-000-220	HS Health Ins	8,299.00	
E01-030-211-000-000-250	HS TSA Match	630.00	
E01-030-240-000-000-140	HS Phy Ed Lic Instr Sal	59,636.00	
E01-030-240-000-000-210	HS Phy Ed FICA	3,881.00	
E01-030-240-000-000-218	HS Phy Ed TRA	5,323.00	
E01-030-240-000-000-220	HS Phy Ed Health Ins	5,136.00	
E01-030-240-000-000-240	HS Phy Ed LTD Ins	119.00	
E01-030-240-000-000-250	HS Phy Ed TSA Match	1,600.00	
E01-030-240-000-000-251	HS Phy Ed HSA/VEBA	960.00	
E01-030-292-000-000-110	HS Boys & Girls Athletics Sal	11,066.00	
E01-030-292-000-000-185	Oth Sal Pay-Lic/Cert.	2,584.00	
E01-030-292-000-000-210	HS Boys & Girls Athletics FICA	979.00	
E01-030-292-000-000-218	HS Boys & Girls Athletics TRA	1,194.00	
E01-030-292-000-000-220	HS Boys & Girls Athletics Health Ins	945.00	
E01-030-292-000-000-240	HS Boys & Girls Athletics LTD Ins	27.00	
E01-030-292-000-000-250	HS Boys & Girls Athletics TSA Match	200.00	
E01-030-294-051-000-210	HS Football FICA	7.00	
E01-030-294-052-000-210	HS Boys Basketball FICA	3.00	
E01-030-296-052-000-210	HS Girls Basketball FICA	13.00	
E01-030-296-055-000-210	HS Girls Volleyball FICA	2.00	
E01-030-403-000-740-162	HS DCD Severe Cert Para	19,575.00	
E01-030-403-000-740-210	HS DCD Severe FICA	1,497.00	
E01-030-403-000-740-214	HS DCD Severe PERA	1,468.00	
E01-030-403-000-740-240	Long Term Disability Insurance	33.00	
E01-030-407-000-740-162	HS SLD Cert Para	73,785.00	
E01-030-407-000-740-214	HS SLD PERA	5,030.00	
E01-030-407-000-740-250	HS SLD TSA Match	211.00	
E01-030-408-000-740-140	HS EBD Lic Instr Sal	98,675.00	
E01-030-408-000-740-162	HS EBD Cert Para	24,122.00	
E01-030-408-000-740-210	HS EBD FICA	9,127.00	
E01-030-408-000-740-214	HS EBD PERA	1,809.00	
E01-030-408-000-740-218	HS EBD TRA	8,808.00	
E01-030-408-000-740-220	HS EBD Health Ins	9,994.00	
E01-030-408-000-740-235	HS EBD Dental Ins	825.00	
E01-030-408-000-740-240	Elem EBD LTD Ins	225.00	

Client: **27521 - Independent School District No. 821**
Engagement: **AA 2025 - Menahga Public Schools ISD #821**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-030-408-000-740-250	HS EBD TSA Match	1,393.00	
E01-030-408-000-740-251	HS EBD HSA/VEBA	1,758.00	
E01-030-410-000-740-162	HS Hlth Disab Cert Para	19,846.00	
E01-030-410-000-740-185	HS Hlth Disab Oth Sal	1,321.00	
E01-030-410-000-740-214	HS Hlth Disab PERA	1,472.00	
E01-030-411-000-740-185	HS Autistic Oth Sal	1,479.00	
E01-030-411-000-740-218	HS Autistic TRA	74.00	
E01-030-411-000-740-235	HS Autistic Dental Ins	142.00	
E01-030-414-000-740-162	One-to-One Paraprofessional	11,740.00	
E01-030-414-000-740-210	Fica/Medicare	849.00	
E01-030-414-000-740-214	Pera	881.00	
E01-030-414-000-740-240	Long Term Disability Insurance	13.00	
E01-030-420-000-740-174	Therapeutic Rec Ser & DAPE	14,909.00	
E01-030-420-000-740-218	HS SPED Aggreg TRA	1,331.00	
E01-030-420-000-740-250	HS SPED Aggreg TSA Match	73.00	
E01-030-420-000-740-251	HS SPED Aggreg HSA/VEBA	130.00	
E01-030-640-000-316-210	HS Staff Dev FICA	2.00	
E01-030-740-000-000-210	HS Social Worker FICA	64.00	
E04-005-505-000-321-110	Sal-Adm/Supervision	6,825.00	
E04-005-582-000-344-141	Sch Readiness Non Lic Instr Sal	4,250.00	
E04-005-582-000-344-210	Sch Readiness FICA	303.00	
E04-005-582-000-344-214	Sch Readiness PERA	319.00	
E04-005-582-000-344-235	Sch Readiness Dental Ins	249.00	
E04-005-582-000-344-240	Sch Readiness LTD	7.00	
E04-005-582-000-344-250	Sch Readiness TSA Match	117.00	
R01-005-000-000-619-405	Fed Aid State SPED Allocation	29,059.00	
R01-005-422-000-629-405	CEIS Fed Aid State Loc Fiscal	9,930.00	
B01-101-000----	Cash - Gen Checking & MSDLAF		94,490.00
B01-115-000----	Accounts Receivable		38,989.00
E01-005-105-000-000-170	Technology & Data Coord Salary		15,840.00
E01-005-105-000-000-210	Technology & Data Fica/Medicare		1,158.00
E01-005-105-000-000-214	Technology & Data Pera		898.00
E01-005-105-000-000-220	Technology & Data Health Insurance		913.00
E01-005-105-000-000-250	Technology & DataTSA Match		205.00
E01-005-760-000-720-170	Transp Regular To/Fr Non-Instr Sal		52,701.00
E01-005-760-000-720-210	Transp Regular To/Fr FICA		3,706.00
E01-005-760-000-720-214	Transp Regular To/Fr PERA		3,953.00
E01-005-760-000-720-220	Transp Regular To/Fr Health Ins		5,819.00
E01-005-760-000-720-235	Transp Regular To/Fr Dental Ins		126.00
E01-005-760-000-720-240	Transp Regular To/Fr LTD Ins		61.00
E01-005-760-000-720-250	Transp Regular To/Fr TSA Match		413.00
E01-005-760-000-720-251	Transp Regular To/Fr HSA/VEBA		138.00
E01-005-760-000-723-210	Transp SPED FICA		33.00
E01-010-050-000-000-170	Elem Principal Non-Instr Sal		4,217.00
E01-010-050-000-000-210	Elem Principal FICA		323.00
E01-010-050-000-000-214	Elem Principal PERA		316.00
E01-010-050-000-000-240	Elem Principal LTD Ins		4.00
E01-010-203-000-000-146	Elem Sub Non-Lic Instr Sal		27,505.00
E01-010-401-000-740-210	Elem Spch/Lang Imp FICA		4.00
E01-010-407-000-740-186	Elem SLD Oth Sal Pay-Non Lic/Cert.		63.00
E01-010-408-000-740-161	Elem EBD Cert Para/Pca		2,044.00
E01-010-408-000-740-185	Elem EBD Oth Sal		88,451.00
E01-010-408-000-740-186	Elem EBD Oth Sal Pay-Non Lic/Cert.		63.00
E01-010-408-000-740-210	Elem EBD FICA		433.00
E01-010-408-000-740-218	Elem EBD TRA		2,303.00
E01-010-408-000-740-240	Elem EBD LTD Ins		69.00
E01-010-408-000-740-251	Elem EBD HSA/VEBA		89.00
E01-010-410-000-740-161	Elem Hlth Disab Cert Para/Pca		105.00
E01-010-410-000-740-185	Elem Health Disab Oth Sal		12,694.00
E01-010-410-000-740-186	Elem Health Disab Oth Sal Pay-Non Lic/Cert.		63.00
E01-010-410-000-740-210	Elem Hlth Disab FICA		168.00
E01-010-410-000-740-218	Elem Hlth Disab TRA		1,142.00
E01-010-410-000-740-240	Elem Hlth Disab LTD Ins		10.00
E01-010-410-000-740-250	Elem Hlth Disab TSA Match		352.00
E01-010-410-000-740-251	Elem Hlth Disab HSA/VEBA		151.00
E01-010-411-000-740-161	Elem Autistic Cert Para/Pca		60,909.00
E01-010-411-000-740-186	Elem Autistic Oth Sal Pay-Non Lic/Cert.		63.00
E01-010-411-000-740-210	Elem Autistic FICA		554.00
E01-010-411-000-740-218	Elem Autistic TRA		3,365.00
E01-010-411-000-740-220	Elem Autistic Health Ins		4,392.00
E01-010-411-000-740-240	Elem Autistic LTD Ins		22.00
E01-010-411-000-740-250	Elem Autistic TSA Match		841.00

Client: **27521 - Independent School District No. 821**
Engagement: **AA 2025 - Menahga Public Schools ISD #821**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-010-411-000-740-251	Elem Autistic HSA/VEBA		400.00
E01-010-412-000-740-162	Elem Dev Delayed Cert Para		69,842.00
E01-010-412-000-740-185	Elem Dev Delayed Oth Sal Pay-Lic/Cert.		20,711.00
E01-010-412-000-740-210	Elem Dev Delayed FICA		6,426.00
E01-010-412-000-740-214	Elem Dev Delayed PERA		5,238.00
E01-010-412-000-740-218	Elem Dev Delayed TRA		1,849.00
E01-010-412-000-740-220	Elem Dev Delayed Health Ins		13,752.00
E01-010-412-000-740-235	Elem Dev Delayed Dental Ins		709.00
E01-010-412-000-740-240	Elem Dev Delayed LTD Ins		132.00
E01-010-412-000-740-250	Elem Dev Delayed TSA Match		863.00
E01-010-412-000-740-251	Elem Dev Delayed HSA/VEBA		517.00
E01-010-416-000-740-140	Elem Severe Mult Imp Lic Instr Sal		7,224.00
E01-010-416-000-740-218	Elem Severe Mult Imp TRA		645.00
E01-010-416-000-740-220	Elem Severe Mult Imp Health Ins		683.00
E01-010-416-000-740-235	Elem Severe Mult Imp Dental Ins		126.00
E01-010-416-000-740-250	Elem Severe Mult Imp TSA Match		119.00
E01-010-416-000-740-251	Elem Severe Mult Imp HSA/VEBA		141.00
E01-010-420-000-740-161	Elem SPED Aggreg Para/Pca		55,804.00
E01-010-420-000-740-210	Elem SPED Aggreg FICA		3,056.00
E01-010-420-000-740-214	Elem SPED Aggreg PERA		4,185.00
E01-010-420-000-740-220	Elem SPED Aggreg Health Ins		1,741.00
E01-010-420-000-740-235	Elem SPED Aggreg Dental Ins		348.00
E01-010-420-000-740-240	Elem SPED Aggreg LTD Ins		41.00
E01-010-620-000-000-170	Elem Library Non-Instr Sal		33,318.00
E01-010-620-000-000-210	Elem Library FICA		2,123.00
E01-010-620-000-000-214	Elem Library PERA		2,499.00
E01-010-620-000-000-220	Elem Library Health Ins		6,498.00
E01-010-620-000-000-240	Long Term Disability Insurance		34.00
E01-010-620-000-000-250	Elem Library TSA Match		475.00
E01-010-620-000-000-251	Elem Library HSA/VEBA		330.00
E01-030-050-000-000-170	HS Principal Non-Instr Sal		281.00
E01-030-050-000-000-210	HS Principal FICA		32.00
E01-030-050-000-000-214	HS Principal PERA		21.00
E01-030-211-000-000-146	HS Sub Non-Lic Instr Sal		73,402.00
E01-030-211-000-000-210	HS FICA		3,074.00
E01-030-211-000-000-214	HS PERA		2,279.00
E01-030-211-000-000-240	HS LTD Ins		25.00
E01-030-211-000-000-251	HS HSA/VEBA		311.00
E01-030-400-000-000-185	HS Gen Spec Ed Oth Sal		1,321.00
E01-030-400-000-000-210	HS Gen Spec Ed FICA		90.00
E01-030-400-000-000-218	HS Gen Spec Ed TRA		116.00
E01-030-402-000-740-140	HS DCD MM Lic Instr Sal		63,598.00
E01-030-402-000-740-162	HS DCD MM Cert Para		33,020.00
E01-030-402-000-740-210	HS DCD MM FICA		6,785.00
E01-030-402-000-740-214	HS DCD MM PERA		2,476.00
E01-030-402-000-740-218	HS DCD MM TRA		5,677.00
E01-030-402-000-740-220	HS DCD MM Health Ins		5,477.00
E01-030-402-000-740-235	HS DCD MM Dental Ins		77.00
E01-030-402-000-740-240	HS DCD MM LTD Ins		165.00
E01-030-402-000-740-250	HS DCD MM TSA Match		1,820.00
E01-030-402-000-740-251	HS DCD MM HSA/VEBA		946.00
E01-030-403-000-740-250	HS DCD Severe TSA Match		108.00
E01-030-404-000-723-162	HS Phy Imp Transp Cert Para		2,464.00
E01-030-404-000-723-210	HS Phy Imp Transp FICA		188.00
E01-030-404-000-723-214	HS Phy Imp Transp PERA		185.00
E01-030-404-000-723-240	HS Phy Imp Transp LTD Ins		4.00
E01-030-404-000-723-250	HS Phy Imp Transp TSA Match		63.00
E01-030-404-000-740-162	HS Phy Imp Cert Para		188.00
E01-030-404-000-740-210	HS Phy Imp Cert FICA		14.00
E01-030-404-000-740-214	HS Phy Imp Cert PERA		14.00
E01-030-407-000-740-140	HS SLD Lic Instr Sal		86,877.00
E01-030-407-000-740-161	HS SLD Cert Para/Pca		6,720.00
E01-030-407-000-740-210	HS SLD FICA		1,210.00
E01-030-407-000-740-218	HS SLD TRA		7,756.00
E01-030-407-000-740-220	HS SLD Health Ins		6,114.00
E01-030-407-000-740-235	HS SLD Dental Ins		884.00
E01-030-407-000-740-240	HS SLD LTD Ins		98.00
E01-030-407-000-740-251	HS SLD HSA/VEBA		1,369.00
E01-030-410-000-740-140	HS Hlth Disab Lic Instr Sal		23,560.00
E01-030-410-000-740-161	HS Hlth Disab Cert Para/Pca		215.00
E01-030-410-000-740-210	HS Hlth Disab FICA		568.00
E01-030-410-000-740-218	HS Hlth Disab TRA		1,988.00

Client: **27521 - Independent School District No. 821**
Engagement: **AA 2025 - Menahga Public Schools ISD #821**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-030-410-000-740-220	HS Hlth Disab Health Ins		1,599.00
E01-030-410-000-740-235	HS Hlth Disab Dental Ins		6.00
E01-030-410-000-740-240	HS Hlth Disab LTD Ins		19.00
E01-030-410-000-740-250	HS Hlth Disab TSA Match		482.00
E01-030-410-000-740-251	HS Hlth Disab HSA/VEBA		425.00
E01-030-411-000-723-162	HS Autistic Transp Cert Para		3,311.00
E01-030-411-000-723-210	HS Autistic Transp FICA		253.00
E01-030-411-000-723-214	HS Autistic Transp PERA		248.00
E01-030-411-000-723-240	HS Autistic Transp LTD		4.00
E01-030-411-000-740-140	HS Autistic Lic Instr Sal		665.00
E01-030-411-000-740-162	HS Autistic Cert Para		38,949.00
E01-030-411-000-740-210	HS Autistic FICA		2,668.00
E01-030-411-000-740-214	HS Autistic PERA		3,253.00
E01-030-411-000-740-220	HS Autistic Health Ins		1,507.00
E01-030-411-000-740-240	HS Autistic LTD Ins		55.00
E01-030-411-000-740-250	HS Autistic TSA Match		1,166.00
E01-030-411-000-740-251	HS Autistic HSA/VEBA		146.00
E01-030-420-000-740-161	HS SPED Aggreg Cert Para/Pca		36,647.00
E01-030-420-000-740-210	HS SPED Aggreg FICA		1,472.00
E01-030-420-000-740-214	HS SPED Aggreg PERA		3,080.00
E01-030-420-000-740-220	HS SPED Aggreg Health Ins		7,317.00
E02-005-770-000-701-170	Food Service Non-Instr Sal		21,833.00
E02-005-770-000-701-210	Food Service FICA		1,587.00
E02-005-770-000-701-214	Food Service PERA		1,638.00
E02-005-770-000-701-240	Food Service LTD Ins		21.00
E02-005-770-000-701-250	Food Service TSA Match		90.00
E02-005-770-000-705-170	Breakfast Non-Instr Sal		8,186.00
E02-005-770-000-705-210	Breakfast FICA		587.00
E02-005-770-000-705-214	Breakfast PERA		614.00
E02-005-770-000-705-220	Breakfast Health Ins		808.00
E02-005-770-000-705-240	Breakfast LTD Ins		8.00
E02-005-770-000-705-250	Breakfast TSA Match		31.00
E02-005-770-000-705-251	Breakfast HSA/VEBA		26.00
E04-005-505-000-321-170	Community Ed Non-Instr Sal		38,834.00
E04-005-505-000-321-185	Community Ed Oth Sal		20,475.00
E04-005-505-000-321-210	Community FICA		3,948.00
E04-005-505-000-321-214	Community PERA		2,913.00
E04-005-505-000-321-218	Community TRA		1,194.00
E04-005-505-000-321-220	Community Health Ins		945.00
E04-005-505-000-321-240	Community Ed LTD Ins		97.00
E04-005-505-000-321-250	Community Ed TSA Match		2,726.00
E04-005-582-000-344-251	Sch Readiness HSA/VEBA		
Total		1,221,400.00	1,221,400.00

Adjusting Journal Entries JE # 109
PBC Entries 4361-4371

B02-101-000---	Cash Food Service	1,109.00
E01-005-020-000-000-110	Supt Sal	2,999.00
E01-005-020-000-000-210	Supt FICA	228.00
E01-005-020-000-000-218	Supt TRA	262.00
E01-005-020-000-000-220	Supt Health Ins	166.00
E01-005-020-000-000-240	Supt LTD Ins	6.00
E01-005-020-000-000-251	Supt HSA/VEBA	58.00
E01-005-110-000-000-305	Busn Office Prof Services	44,250.00
E01-005-630-000-000-555	Technology Equipment	32,866.00
E01-005-630-000-000-556	Tech Equip-Dir Inst(SPED)	13,008.00
E01-005-640-000-000-143	DW Staff Dev Lic Instr Support Pers	32,875.00
E01-005-640-000-000-210	DW Staff Dev Fica/Medicare	2,515.00
E01-005-640-000-000-251	Emp Sponser Hlth Reimb Arr	200.00
E01-005-760-000-000-548	Pupil Trans Vehicles	89,893.00
E01-005-760-000-720-110	Transp Regular To/Fr Sal	1,285.00
E01-005-760-000-720-210	Transp Regular To/Fr FICA	98.00
E01-005-760-000-720-218	Transp Regular To/Fr TRA	113.00
E01-005-760-000-720-220	Transp Regular To/Fr Health Ins	71.00
E01-005-760-000-720-240	Transp Regular To/Fr LTD Ins	2.00
E01-005-760-000-720-251	Transp Regular To/Fr HSA/VEBA	25.00
E01-005-810-000-000-305	Bldg Prof Services	10,995.00
E01-005-810-000-000-350	Bldg Repairs & Maint	111,892.00
E01-005-810-000-000-401	Bldg Supplies	5,573.00
E01-005-810-000-000-401	Bldg Supplies	7,019.00
E01-010-203-000-000-401	Elem Supplies	440.00
E01-010-203-000-000-460	Textbooks/Workbooks	16,011.00

Client: **27521 - Independent School District No. 821**
Engagement: **AA 2025 - Menahga Public Schools ISD #821**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-030-211-000-000-210	HS FICA	9.00	
E01-030-211-000-000-460	Textbooks/Workbooks	47,025.00	
E01-030-331-000-830-140	Lic Classroom Tchrr	52,460.00	
E01-030-341-000-830-140	HS Cr Tech Bus Ed Lic Instr Sal	37,273.00	
E01-030-341-000-830-210	HS Cr Tech Bus Ed FICA	2,364.00	
E01-030-341-000-830-218	HS Cr Tech Bus Ed TRA	3,327.00	
E01-030-341-000-830-220	HS Cr Tech Bus Ed Health Ins	5,481.00	
E01-030-341-000-830-240	HS Cr Tech Bus Ed LTD Ins	74.00	
E01-030-341-000-830-250	HS Cr Tech Bus Ed TSA Match	889.00	
E01-030-341-000-830-251	HS Cr Tech Bus Ed HSA/VEBA	600.00	
E01-030-640-000-316-210	HS Staff Dev FICA	15.00	
E02-005-770-000-705-170	Breakfast Non-Instr Sal	3,351.00	
E02-005-770-000-705-210	Breakfast FICA	231.00	
E02-005-770-000-705-214	Breakfast PERA	251.00	
E02-005-770-000-705-220	Breakfast Health Ins	354.00	
E02-005-770-000-705-240	Breakfast LTD Ins	4.00	
E02-005-770-000-705-251	Breakfast HSA/VEBA	12.00	
B01-101-000----	Cash - Gen Checking & MSDLAF		1,109.00
B01-206-000----	Accounts Payable		440.00
E01-005-630-000-302-555	Technology Equipment		32,866.00
E01-005-630-000-302-556	Tech Equip-Dir Inst		13,008.00
E01-005-640-000-316-143	DW Staff Dev Lic Instr Support		32,875.00
E01-005-640-000-316-210	DW Staff Dev FICA		2,515.00
E01-005-640-000-316-251	Emp Sponser Hlth Reimb Arr		200.00
E01-005-760-000-302-548	Eligible Pupil Transp Veh		89,893.00
E01-005-810-000-302-530	Bldg Equip		5,573.00
E01-005-850-000-302-316	Facilities Coop Data Proc. Svc		44,250.00
E01-005-865-000-352-305	LTFM Env Hlth & Sfty Mgt Prof Services		4,563.00
E01-005-865-000-363-305	LTFM Fire Safety Prof Services		6,433.00
E01-005-865-000-369-350	LTFM Bldg Hdw Repairs & Maint		15,696.00
E01-005-865-000-370-350	LTFM Electrical Repairs & Maint		5,500.00
E01-005-865-000-380-350	LTFM Mechanical Sys Repairs & Maint		58,988.00
E01-005-865-000-380-520	Bldgs Acquisition		7,285.00
E01-005-865-000-381-350	LTFM Plumbing Repairs & Maint		3,456.00
E01-005-865-000-383-350	LTFM Roofing Repairs & Maint		14,755.00
E01-005-865-000-384-350	LTFM Site Repairs & Maint		13,230.00
E01-010-203-000-000-141	Elem Non Lic Instr Sal		3,351.00
E01-010-203-000-000-210	Elem FICA		232.00
E01-010-203-000-000-214	Elem PERA		251.00
E01-010-203-000-000-220	Elem Health Ins		354.00
E01-010-203-000-000-240	Elem LTD Ins		4.00
E01-010-203-000-000-251	Elem Emp Sponsored HSA/VEBA		12.00
E01-010-203-000-302-460	Elem Textbooks		16,011.00
E01-030-211-000-302-460	MS/HS Textbooks/Workbooks		47,025.00
E01-030-215-000-000-140	HS Business Lic Instr Sal		37,273.00
E01-030-215-000-000-210	HS Business FICA		2,374.00
E01-030-215-000-000-218	HS Business TRA		3,327.00
E01-030-215-000-000-220	Health Insurance		5,481.00
E01-030-215-000-000-240	Long Term Disability Insurance		74.00
E01-030-215-000-000-250	HS Business TSA		889.00
E01-030-215-000-000-251	HS Business Emp Sponser Hlth Reimb Arr		600.00
E01-030-331-000-830-185	HS Cr Tech Family Ed Oth Sal		52,460.00
E01-030-331-000-830-210	HS Cr Tech Family Ed FICA		14.00
E02-005-770-000-701-110	Food Service Sal		4,284.00
E02-005-770-000-701-210	Food Service FICA		326.00
E02-005-770-000-701-218	Food Service TRA		375.00
E02-005-770-000-701-220	Food Service Health Ins		236.00
E02-005-770-000-701-240	Food Service LTD Ins		8.00
E02-005-770-000-701-251	Food Service HSA/VEBA		83.00
Total		527,679.00	527,679.00
Adjusting Journal Entries JE # 110			
PBC Entries 4379-4380			
B01-422-000----	Unassigned Fund Balance	450,000.00	
B01-422-000----	Unassigned Fund Balance	249,267.00	
B01-462-001	Assigned Fund Balance Facilities		200,000.00
B01-462-002	Assigned Fund Balance Technology		150,000.00
B01-462-003	Assigned Fund Balance Legislative Mandates		100,000.00
B01-467-000----	LTFM Fund Balance		249,267.00
Total		699,267.00	699,267.00
Adjusting Journal Entries JE # 111			

Client: **27521 - Independent School District No. 821**
Engagement: **AA 2025 - Menahga Public Schools ISD #821**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
PBC Entries 4367			
B01-101-000---	Cash - Gen Checking & MSDLAF	60,538.00	
E02-005-770-000-701-895	Fed Nonpub Indir Cost	60,538.00	
B02-101-000---	Cash Food Service		60,538.00
E01-005-110-000-000-305	Busn Office Prof Services		60,538.00
Total		121,076.00	121,076.00

Adjusting Journal Entries JE # 112

PBC Entries 4349, 4351, 4354-4355			
B21-401-127---	FB Girls Basketball	42.00	
E01-010-401-000-619-144	Proportionate Share N-Lic Instr Sup Pers	813.00	
E01-010-401-000-619-152	Educ Speech/Lang Pathologist	613.00	
E01-010-401-000-619-210	Proportionate Share Fica/Medicare	250.00	
E01-010-401-000-619-210	Proportionate Share Fica/Medicare	162.00	
E01-010-401-000-619-433	Proportionate Share Sup/Mat Indiv Instr	1,029.00	
E01-010-401-000-620-144	N-Lic Instr Sup Pers	652.00	
E01-010-401-000-620-210	Fica/Medicare	201.00	
E01-010-422-000-625-143	Elem SPED Without Disab CEIS Lic Supp Sa	9,250.00	
E01-010-422-000-625-210	Elem SPED Without Disab CEIS FICA	680.00	
E01-030-407-000-740-220	HS SLD Health Ins	6,114.00	
E01-030-408-000-619-220	HS EBD Health Ins	1,475.00	
E01-030-408-011-619-220	Health Insurance	424.00	
E01-030-410-000-619-140	HS OHD Lic Classroom Tchr	674.00	
E01-030-410-000-619-156	HS OHD School Social Worker	586.00	
E01-030-410-000-619-210	HS OHD Fica/Medicare	234.00	
E01-030-410-000-619-210	HS OHD Fica/Medicare	96.00	
E01-030-410-000-740-220	HS Hlth Disab Health Ins	332.00	
B21-401-125---	FB Elem Girls Basketball		42.00
E01-010-401-000-740-144	Elem Spch/Lang Non Lic Inst Support		813.00
E01-010-401-000-740-144	Elem Spch/Lang Non Lic Inst Support		652.00
E01-010-401-000-740-152	Elem Spch/Lang Imp Pathologist		613.00
E01-010-401-000-740-210	Elem Spch/Lang Imp FICA		250.00
E01-010-401-000-740-210	Elem Spch/Lang Imp FICA		162.00
E01-010-401-000-740-210	Elem Spch/Lang Imp FICA		201.00
E01-010-401-000-740-433	Elem Spch/Lang Imp Indiv Instr Mat		1,029.00
E01-010-422-000-629-140	CEIS Lic Classroom Tchr		9,250.00
E01-010-422-000-629-210	CEIS Fica/Medicare		680.00
E01-030-408-000-740-220	HS EBD Health Ins		424.00
E01-030-408-000-740-220	HS EBD Health Ins		6,114.00
E01-030-408-000-740-220	HS EBD Health Ins		332.00
E01-030-408-000-740-220	HS EBD Health Ins		1,475.00
E01-030-411-000-740-140	HS Autistic Lic Instr Sal		674.00
E01-030-411-000-740-210	HS Autistic FICA		234.00
E01-030-420-000-740-156	HS SPED Soc Wkr Sal		586.00
E01-030-420-000-740-210	HS SPED Aggreg FICA		96.00
Total		23,627.00	23,627.00

Adjusting Journal Entries JE # 113

PBC Entries 4381-4398		
B01-101-000---	Cash - Gen Checking & MSDLAF	2,757.00
B01-101-000---	Cash - Gen Checking & MSDLAF	3,101.00
B01-115-000---	Accounts Receivable	96,437.00
B01-422-000---	Unassigned Fund Balance	51,082.00
B04-101-000---	Cash Community Service	51,082.00
E01-005-640-000-316-365	DW Staff Dev Transp Chgbk	421.00
E01-005-640-000-316-365	DW Staff Dev Transp Chgbk	173.00
E01-005-760-000-000-365	Transportation Dept Transp Chgbk	4,021.00
E01-005-760-000-711-365	Transp Summer Chgbk	919.00
E01-005-760-000-711-365	Transp Summer Chgbk	1,042.00
E01-005-760-000-713-365	Transp Open Enrollment Chgbk	197,244.00
E01-005-760-000-717-365	Transp Late Activities Chgbk	6,230.00
E01-005-760-000-717-365	Transp Late Activities Chgbk	6,620.00
E01-005-760-000-723-365	Transp SPED Transp Chgbk	58,787.00
E01-005-760-000-723-365	Transp SPED Transp Chgbk	49,134.00
E01-005-760-000-733-365	Transp Extra Curric Chgbk	80,480.00
E01-005-810-000-000-365	Bldg Transp Chgbk	31.00
E01-010-203-000-733-365	Elem Extracurr Trnsprt Transp Chgbk	4,644.00
E01-010-400-000-000-396	Elem Gen Spec Ed Sal Pur frm Oth Distr	1,496.00
E01-010-405-000-740-396	Elem Deaf Sal Pur frm Oth Distr	3,558.00
E01-010-405-000-740-397	Elem Deaf Bnfts Pur frm Oth Dist	947.00
E01-010-406-000-740-396	Elem Visually Imp Sal Pur frm Oth Distr	4,165.00
E01-010-406-000-740-397	Elem Visually Imp Bnfts Pur frm Oth Dist	1,214.00

Client: **27521 - Independent School District No. 821**
Engagement: **AA 2025 - Menahga Public Schools ISD #821**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-010-408-000-740-396	Elem EBD - Sp Ed Sal Pur F Other D	9,591.00	
E01-010-408-000-740-397	Elem EBD - Sp Ed Ben Pur F Other D	2,638.00	
E01-010-412-000-740-396	Dev Delayed Sal Pur frm Oth Distr	43,532.00	
E01-010-412-000-740-397	Dev Delayed Bnfts Pur frm Oth Distr	10,160.00	
E01-010-420-000-740-397	Elem SPED Aggreg Bnfts Pur frm Oth Distr	17,013.00	
E01-010-640-000-316-365	Elem Staff Dev Transp Chgbk	85.00	
E01-030-211-000-303-365	HS ALC Transp Chgbk	284.00	
E01-030-211-000-303-365	HS ALC Transp Chgbk	102.00	
E01-030-218-000-388-365	HS Gift & Talented Transp Chgbk	2,948.00	
E01-030-291-000-733-365	HS Co-Curr Act Transp Chgbk	3,472.00	
E01-030-292-054-733-365	HS Track Transp Chgbk	1,449.00	
E01-030-292-056-733-365	HS Cross-Country Transp Chgbk	2,324.00	
E01-030-292-057-733-365	HS Golf Transp Chgbk	2,407.00	
E01-030-292-062-733-365	HS Speech Transp Chgbk	680.00	
E01-030-294-051-733-365	HS Football Transp Chgbk	2,201.00	
E01-030-294-052-733-365	HS Boys Basketball Transp Chgbk	2,775.00	
E01-030-294-053-733-365	HS Baseball Transp Chgbk	1,814.00	
E01-030-294-058-733-365	HS Wrestling Transp Chgbk	4,857.00	
E01-030-294-060-733-365	HS Boys Hockey Transp Chgbk	208.00	
E01-030-296-052-733-365	HS Girls Basketball Transp Chgbk	5,216.00	
E01-030-296-055-733-365	HS Girls Volleyball Transp Chgbk	2,541.00	
E01-030-296-059-733-365	HS Girls Softball Transp Chgbk	1,472.00	
E01-030-301-000-830-365	HS Cr Tech Ag Ed Transp Chgbk	100.00	
E01-030-301-000-830-365	HS Cr Tech Ag Ed Transp Chgbk	2,656.00	
E01-030-331-000-830-365	HS Cr Tech Family Ed Transp Chgbk	1,674.00	
E01-030-341-000-830-365	HS Cr Tech Bus Ed Transp Chgbk	786.00	
E01-030-341-000-830-365	HS Cr Tech Bus Ed Transp Chgbk	367.00	
E01-030-420-000-000-365	HS SPED Aggreg Transp Chgbk	2,776.00	
E01-030-640-000-316-365	HS Staff Dev Trans Chgbk	38.00	
E01-030-710-000-733-365	HS Sec Counsel Transp Chgbk	31.00	
E04-005-585-000-362-365	Youth Dvpmt Drivers Ed Transp Chgbk	2,757.00	
E04-005-585-000-362-365	Youth Dvpmt Drivers Ed Transp Chgbk	3,101.00	
B01-101-000----	Cash - Gen Checking & MSDLAF		51,082.00
B04-101-000----	Cash Community Service		2,757.00
B04-101-000----	Cash Community Service		3,101.00
B04-444-000----	School Readiness Fund Balance		51,082.00
E01-005-760-000-720-365	Transp Regular To/Fr Chgbk		347,272.00
E01-005-760-000-720-365	Transp Regular To/Fr Chgbk		110,860.00
E01-010-420-000-740-396	Elem SPED Aggreg Sal Pur frm Oth Distr		94,313.00
E01-030-218-000-388-365	HS Gift & Talented Transp Chgbk		637.00
E01-030-331-000-830-365	HS Cr Tech Family Ed Transp Chgbk		99.00
R01-005-000-000-000-021	Revenue Fm Mn Dists		50,237.00
R01-005-000-000-619-405	Fed Aid State SPED Allocation		34,993.00
R01-005-000-000-620-405	Fed Aid State Loc Fiscal		853.00
R01-005-000-000-625-405	CEIS Fed Spec Ed Flow Through		9,930.00
R01-005-000-011-619-405	Fed Aid State Loc Fiscal		424.00
Total		757,640.00	757,640.00

Adjusting Journal Entries JE # 114
PBC Entries 4404-4441

E01-005-640-000-000-366	Trav/Conv/Conference	270.00	
E01-005-720-000-374-316	Stu Supp Pers Aid/Co-op Portion-Hlth Svcs	474.00	
E01-005-760-000-720-305	Transp Regular To/Fr Prof Services	183.00	
E01-010-203-000-000-185	Elem Oth Sal	2,002.00	
E01-010-203-000-000-185	Elem Oth Sal	1,733.00	
E01-010-203-000-000-210	Elem FICA	142.00	
E01-010-203-000-000-210	Elem FICA	133.00	
E01-010-203-000-000-218	Elem TRA	175.00	
E01-010-203-000-000-218	Elem TRA	152.00	
E01-010-203-000-000-391	Pymnt to Mn District - Elem	20,304.00	
E01-030-211-000-000-365	Interdept Transportation-HS	102.00	
E01-030-211-000-000-391	HS Pay to MN District	35,516.00	
E01-030-292-054-000-391	TRACK Pymnt To Mn District	2,255.00	
E01-030-331-000-830-433	HS Cr Tech Family Ed Indivd Instr Mat	3,041.00	
E21-005-298-133-301-401	High School Special Ed Supplies	300.00	
E21-005-298-149-301-401	Cross Country - Supplies	703.00	
R01-005-000-000-628-405	Carl Perkins - Fed Aid State Loc Fiscal	209.00	
R02-005-770-000-707-601	Sales To Pupils	908.00	
B01-115-000----	Accounts Receivable		209.00
B01-206-000----	Accounts Payable		183.00
B02-230-000----	Deferred Revenue		908.00
B21-206-000----	Accounts Payable		300.00

Client: **27521 - Independent School District No. 821**
Engagement: **AA 2025 - Menahga Public Schools ISD #821**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-005-720-000-374-316	Stu Supp Pers Aid/Co-op Portion-Hlth Svcs		474.00
E01-005-760-000-720-365	Transp Regular To/Fr Chgbk		270.00
E01-010-203-000-303-391	Elem ALC Pay to MN District		314.00
E01-010-203-000-305-391	Elem ALP Pay to MN District		19,990.00
E01-010-203-011-161-185	ESSER III Learning Loss Oth Sal		2,002.00
E01-010-203-011-161-210	ESSER III Learning Loss FICA		142.00
E01-010-203-011-161-218	ESSER III Learning Loss TRA		175.00
E01-010-203-012-161-140	ESSER III Learning Loss FY23 Lic Sal		1,733.00
E01-010-203-012-161-210	ESSER III Learning Loss FY23 FICA		133.00
E01-010-203-012-161-218	ESSER III Learning Loss FY23 TRA		152.00
E01-030-211-000-303-365	HS ALC Transp Chgbk		102.00
E01-030-211-000-305-391	HS ALC Pay to MN District		35,516.00
E01-030-292-054-310-390	HS Track Pay to Educ MN Dist		2,255.00
E01-030-331-000-628-430	HS FACS Carl Perkins Supplies		3,041.00
R21-005-298-149-301-096	Gifts And Bequests - Cross Country		703.00
Total		68,602.00	68,602.00

Adjusting Journal Entries JE # 115
PBC Entries #4480-4535

B01-210-000---	Due to Other MN School Districts	2,791.00	
B02-101-000---	Cash Food Service	3,377.00	
E01-005-020-000-000-401	Supt Supplies	50.00	
E01-005-020-000-000-401	Supt Supplies	34.00	
E01-005-020-000-000-401	Supt Supplies	140.00	
E01-005-640-000-316-366	DW Staff Dev Travel	5.00	
E01-005-640-000-316-366	DW Staff Dev Travel	262.00	
E01-010-201-000-000-430	Kdgt Instr Supplies	28.00	
E01-010-400-000-000-394	Elem Spch/Lang Imp To Non-Ed Agency	12,255.00	
E01-030-211-000-761-390	HS Non SPED Placement Pay to Educ MN Dis	10,692.00	
E01-030-291-000-000-390	HS Co-Curr Pymt To Mn District	28,118.00	
E01-030-292-057-000-390	HS Golf - Cost Share - Pymt To Mn District	1,770.00	
E01-030-292-062-000-401	HS Speech Sup/Mat Non-Instr.	629.00	
E01-030-294-058-000-390	HS Wrestling -Cost Share Pymt To Mn District	1,021.00	
E01-030-294-058-000-401	HS Wrestling Supplies	603.00	
E01-030-640-000-316-366	HS Staff Dev Travel	256.00	
E02-005-770-000-702-490	Food Service After Schl Snack Food	114.00	
E02-005-770-000-702-490	Food Service After Schl Snack Food	158.00	
E02-005-770-000-702-490	Food Service After Schl Snack Food	104.00	
E02-005-770-000-702-490	Food Service After Schl Snack Food	138.00	
E02-005-770-000-702-490	Food Service After Schl Snack Food	91.00	
E02-005-770-000-702-490	Food Service After Schl Snack Food	94.00	
E02-005-770-000-702-490	Food Service After Schl Snack Food	136.00	
E02-005-770-000-702-490	Food Service After Schl Snack Food	162.00	
E21-005-298-106-301-401	Class of 2025 Supplies	283.00	
E21-005-298-124-301-401	Football Supplies	355.00	
E21-005-298-124-301-401	Football Supplies	13.00	
E21-005-298-127-301-401	Girls Basketball Supplies	382.00	
E21-005-298-132-301-401	Special Olympics Supplies	44.00	
E21-005-298-133-301-401	High School Special Ed Supplies	34.00	
E21-005-298-137-301-401	Concession Supplies	86.00	
E21-005-298-139-301-401	National Honor Society Supplies	61.00	
E21-005-298-139-301-401	National Honor Society Supplies	258.00	
E21-005-298-141-301-401	Students Working as a Team Supplies	65.00	
B01-101-000---	Cash - Gen Checking & MSDLAF		2,007.00
B01-210-000---	Due to Other MN School Districts		2,791.00
B01-210-000---	Due to Other MN School Districts		28,118.00
B01-210-000---	Due to Other MN School Districts		10,692.00
B21-101-000---	Student Activity Cash		1,369.00
E01-010-401-000-740-394	Elem Spch/Lang Imp Pay Ed Nonschool		12,255.00
E01-030-292-057-000-390	HS Golf - Cost Share - Pymt To Mn District		1,770.00
E01-030-294-058-000-390	HS Wrestling -Cost Share Pymt To Mn District		1,021.00
E02-005-770-000-701-401	Food Service Supplies		34.00
E02-005-770-000-701-490	Food Service Lunch Food		114.00
E02-005-770-000-701-490	Food Service Lunch Food		158.00
E02-005-770-000-701-490	Food Service Lunch Food		104.00
E02-005-770-000-701-490	Food Service Lunch Food		138.00
E02-005-770-000-701-490	Food Service Lunch Food		91.00
E02-005-770-000-701-490	Food Service Lunch Food		94.00
E02-005-770-000-701-490	Food Service Lunch Food		136.00
E02-005-770-000-701-490	Food Service Lunch Food		162.00
E02-005-770-000-701-490	Food Service Lunch Food		28.00
E21-005-298-133-301-401	High School Special Ed Supplies		86.00

Client: **27521 - Independent School District No. 821**
Engagement: **AA 2025 - Menahga Public Schools ISD #821**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
R02-005-770-000-707-606	Type A Sales To Adults		283.00
R02-005-770-000-707-606	Type A Sales To Adults		34.00
R02-005-770-000-707-606	Type A Sales To Adults		262.00
R02-005-770-000-707-608	Spec Func Food Sales		256.00
R02-005-770-000-707-608	Spec Func Food Sales		258.00
R02-005-770-000-707-608	Spec Func Food Sales		51.00
R02-005-770-000-707-608	Spec Func Food Sales		603.00
R02-005-770-000-707-608	Spec Func Food Sales		355.00
R02-005-770-000-707-608	Spec Func Food Sales		382.00
R02-005-770-000-707-608	Spec Func Food Sales		629.00
R02-005-770-000-707-608	Spec Func Food Sales		44.00
R02-005-770-000-707-608	Spec Func Food Sales		5.00
R02-005-770-000-707-608	Spec Func Food Sales		140.00
R02-005-770-000-707-608	Spec Func Food Sales		13.00
R21-005-298-137-301-099	Concession Revenue		61.00
R21-005-298-137-301-099	Concession Revenue		65.00
Total		64,609.00	64,609.00

Adjusting Journal Entries JE # 116
PBC JE #4628-4629

B01-422-000---	Unassigned Fund Balance	150,000.00	
B01-462-001	Assigned Fund Balance Facilities	100,000.00	
B01-462-002	Assigned Fund Balance Technology	25,000.00	
B01-462-003	Assigned Fund Balance Legislative Mandates	25,000.00	
B01-422-000---	Unassigned Fund Balance		142,270.00
B01-424-000---	Operating Capital Fund Balance		150,000.00
B01-462-224---	Assigned for outdoor scoreboard		3,802.00
B01-462-821---	Assigned for PBIS		3,928.00
Total		300,000.00	300,000.00

Adjusting Journal Entries JE # 117
PBC JE #4658

B04-101-000---	Cash Community Service	55.00	
E01-005-640-000-314-141	Para Training N-Lic Classroom Pers	2,520.00	
E01-005-640-000-314-141	Para Training N-Lic Classroom Pers	459.00	
E01-005-640-000-314-161	ParaProf/Personal Care Assist	2,400.00	
E01-005-640-000-314-162	Para Training One-to-One Paraprofessional	720.00	
E01-005-640-000-314-214	Para Training - Pera	450.00	
E04-005-640-000-314-141	N-Lic Classroom Pers	360.00	
B01-101-000---	Cash - Gen Checking & MSDLAF		55.00
E01-010-203-000-000-141	Elem Non Lic Instr Sal		2,280.00
E01-010-203-000-000-210	Elem FICA		174.00
E01-010-203-000-000-214	Elem PERA		171.00
E01-010-408-000-740-162	Elem EBD Cert Para		120.00
E01-010-408-000-740-210	Elem EBD FICA		9.00
E01-010-408-000-740-214	Elem EBD PERA		9.00
E01-010-414-000-740-162	Elem Traum Brain Inj Cert Para		120.00
E01-010-414-000-740-210	Elem Traum Brain Inj FICA		9.00
E01-010-414-000-740-214	Elem Traum Brain Inj PERA		9.00
E01-010-416-000-740-162	Elem Severe Mult Imp Cert Para		240.00
E01-010-416-000-740-210	Elem Severe Mult Imp FICA		18.00
E01-010-416-000-740-214	Elem Severe Mult Imp PERA		18.00
E01-010-420-000-740-161	Elem SPED Aggreg Para/Pca		120.00
E01-010-420-000-740-210	Elem SPED Aggreg FICA		9.00
E01-010-420-000-740-214	Elem SPED Aggreg PERA		9.00
E01-030-211-000-000-141	N-Lic Classroom Pers		240.00
E01-030-211-000-000-210	HS FICA		18.00
E01-030-211-000-000-214	HS PERA		18.00
E01-030-407-000-740-162	HS SLD Cert Para		240.00
E01-030-407-000-740-210	HS SLD FICA		18.00
E01-030-407-000-740-214	HS SLD PERA		18.00
E01-030-420-000-740-161	HS SPED Aggreg Cert Para/Pca		2,280.00
E01-030-420-000-740-210	HS SPED Aggreg FICA		174.00
E01-030-420-000-740-214	HS SPED Aggreg PERA		173.00
E04-005-582-000-344-141	Sch Readiness Non Lic Instr Sal		360.00
E04-005-582-000-344-210	Sch Readiness FICA		28.00
E04-005-582-000-344-214	Sch Readiness PERA		27.00
Total		6,964.00	6,964.00

Adjusting Journal Entries JE # 118

CLIENT DO NOT POST: To adjust expense/revenue differences due to rounding

E01-010-203-000-000-401	Elem Supplies	15.00	
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Client: **27521 - Independent School District No. 821**
Engagement: **AA 2025 - Menahga Public Schools ISD #821**
Period Ending: **6/30/2025**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
R01-005-000-000-099	Misc Local Revenue		15.00
Total		15.00	15.00
Adjusting Journal Entries JE # 119			
CLIENT DO NOT POST: To reclass capital outlay expense and lease principal			
E01-005-630-000-000-555	Technology Equipment	74,630.00	
E01-005-630-000-000-555	Technology Equipment	21,000.00	
E01-005-810-000-000-380	Lease Principal	1,665.00	
E01-005-865-000-369-590	LTFM Bldg Hdw Equip	9,571.00	
E01-005-865-000-369-590	LTFM Bldg Hdw Equip	10,811.00	
E01-005-865-000-380-520	Bldgs Acquisition	58,988.00	
E01-005-630-000-000-466	Instr Tech Devices		74,630.00
E01-005-630-000-000-466	Instr Tech Devices		21,000.00
E01-005-810-000-000-331	Bldg Electricity		1,665.00
E01-005-865-000-369-350	LTFM Bldg Hdw Repairs & Maint		9,571.00
E01-005-865-000-369-350	LTFM Bldg Hdw Repairs & Maint		10,811.00
E01-005-865-000-380-350	LTFM Mechanical Sys Repairs & Maint		58,988.00
Total		176,665.00	176,665.00
Adjusting Journal Entries JE # 120			
CLIENT DO NOT POST: **UPDATE ONCE FINAL CLOSE DONE**To adjust restricted fund balances			
B01-422-000---	Unassigned Fund Balance	132,189.00	
B01-424-000---	Operating Capital Fund Balance	150,006.00	
B01-428-000---	Rst/Rsvd Learn & Development	9.00	
B01-449-000---	Safe Schools Levy Fund Balance	147.00	
B01-462-224---	Assigned for outdoor scoreboard	3,802.00	
B01-462-821---	Assigned for PBIS	3,928.00	
B04-432-000---	E.C.F.E. Fund Balance	2,002.00	
B04-444-000---	School Readiness Fund Balance	50,668.00	
B01-403-000---	Rst/Rsvd For Staff Develop		2,193.00
B01-438-000---	Gifted and Talented Fund Balance		8,257.00
B01-441-000---	Restricted for Basic Skills		24,595.00
B01-456-000---	Restricted FB for READ Act - Literacy Aid		37,743.00
B01-457-000---	Restricted FB for READ Act - Teacher Training Comp		15,453.00
B01-462-025---	Assigned for pickle ball		22,855.00
B01-462-900---	Assigned for grants		12,003.00
B01-467-000---	LTFM Fund Balance		59,895.00
B01-472-000---	Rst/Rsvd for Med Asst		100,491.00
B04-431-000---	Community Education Fund Balance		31,657.00
B04-464-000---	Community Service Fund Balance		21,013.00
B08-402-000---	Trust Fund Balance		424.00
B21-401-104---	FB Class of 2023		6,172.00
B01-403-000---	Rst/Rsvd For Staff Develop		
B01-412-000	Restricted for Literacy Incentive		
B01-422-000---	Unassigned Fund Balance		
B01-472-000---	Rst/Rsvd for Med Asst		
B04-431-000---	Community Education Fund Balance		
B04-464-000---	Community Service Fund Balance		
B21-401-109---	FB Band & Choir		
Total		342,751.00	342,751.00
Total Adjusting Journal Entries		26,531,020.44	26,531,020.44
Total All Journal Entries		26,531,020.44	26,531,020.44