

Client: **MINOOKACHSD - Minooka Community High School District 111**
Engagement: **MINOOKACHS - Minooka Community High School District 111**
Period Ending: **6/30/2025**
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	10,446,035.00	
10 R 3998 0000 00 000 000000	RECEIPTS/REVENUE ON BEHALF PAYMENTS		10,446,035.00
Total		10,446,035.00	10,446,035.00
Adjusting Journal Entries JE # 2			
Entry to reclass grant revenue - L&A only			
10 R 4400 0000 00 000 000000	TITLE IV DRUG FREE GRANT	10,875.00	
10 R 4620 0000 00 000 000000	SPEC ED-IDEA FLOW THRU	7,740.00	
10 R 4300 0000 00 000 000000	TITLE I		8,000.00
10 R 4625 0000 00 000 000000	SPEC ED-IDEA-RM & BOARD		7,740.00
10 R 4932 0000 00 000 000000	Title II - Teacher Quality		2,875.00
Total		18,615.00	18,615.00
Adjusting Journal Entries JE # 3			
Entry to remove liabilities - L&A ONLY			
10 E 1130 1000 00 000 000000	TITLE 1 SALARIES	290.00	
10 E 1130 2110 00 300 000000	INSTRUCTIONAL TRS	14,390.00	
80 E 1130 1000 00 300 000002	DEANS SALARY	1.00	
80 E 1130 2110 00 300 000002	DEANS TRS	38.00	
80 L 4821 0000 00 000 000000	INSURANCE PAYABLES	3.00	
10 L 4711 0000 00 000 000000	BENEFITS PAYABLE		14,390.00
10 L 4811 0000 00 000 000000	PAYROLL PAYABLES		290.00
80 E 1130 2220 00 300 000002	DEANS MEDICAL INS		3.00
80 L 4711 0000 00 000 000000	BENEFITS PAYABLE		38.00
80 L 4811 0000 00 000 000000	PAYROLL PAYABLES		1.00
Total		14,722.00	14,722.00
Adjusting Journal Entries JE # 4			
Entry to correct beginning fund balance - Client to Post			
10 Q 7300 0000 00 000 000000	ED FUND BALANCE	5,052.00	
11 E 1999 4100 70 300 900037	ACTIVITIES - NEEDY FAMILIES	1,990.00	
80 Q 7320 0000 00 000 000000	FUND BALANCE	247.00	
10 R 1722 0000 00 000 000000	MISCELLANEOUS FEES		5,052.00
11 Q 7130 0000 00 000 000000	FUND BALANCE		1,990.00
80 R 1511 0000 00 000 000000	INVESTMENT INTEREST		247.00
Total		7,289.00	7,289.00
Adjusting Journal Entries JE # 5			
Entry to reclass Medicaid - L&A ONLY			
10 R 4992 0000 00 000 000000	MEDICAID MATCHING	16,356.00	
10 R 1722 0000 00 000 000000	MISCELLANEOUS FEES		76.00
10 R 4991 0000 00 000 000000	MEDICAID/ADMN OUTREACH		16,280.00
Total		16,356.00	16,356.00
Adjusting Journal Entries JE # 6			
Entry to reclass debt cost of issuance expenses - Client to Post			
30 R 7210 0000 00 000 000000	BOND PROCEEDS	111,374.00	
30 R 7220 0000 00 000 000000	PREMIUM ON BONDS SOLD	68,663.00	
30 E 5300 6110 00 000 000001	COST OF BOND ISSUANCE		176,301.00
30 E 5400 3900 00 000 000000	COST OF ISSUANCE		3,736.00
Total		180,037.00	180,037.00

Adjusting Journal Entries JE # 7

L&A only entry for report writing to reclass escrow and bond proceeds

30 E 5140 6210 00 300 00014	INTEREST ON BONDS 2024	324,756.00	
30 E 5300 6110 00 000 00014	PRINCIPAL ON BONDS 2024	37,115,000.00	
60 E 5400 3900 00 000 000000	COST OF ISSUANCE	106,622.00	
30 E 5400 0000 00 000 000000	CASH AT PAYING AGENT		37,439,756.00
60 R 7210 0000 00 000 000000	BOND PROCEEDS		106,622.00
Total		37,546,378.00	37,546,378.00
	Total Adjusting Journal Entries	48,229,432.00	48,229,432.00
	Total All Journal Entries	48,229,432.00	48,229,432.00