

Client: **WOODRIGESD - Woodridge School District #68**  
 Engagement: **Woodridge School District #68**  
 Period Ending: **6/30/2024**  
 Trial Balance: **Government Fund Trial Balance**  
 Workpaper: **TB 0 - Combined Journal Entries Report**  
 Fund Level: **Fund**  
 Index: **10, 13, 70, 80, 20, 24, 40, 50, 55, 30, 60, 90**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries</b>			
<b>Adjusting Journal Entries JE # 1</b>			
Entry to adjust property tax receivable/deferred to actual (do not reverse)			
10.1100.0000.0000.1.10.000.00	Taxes Receivable	17,317,095.00	
20.1100.0000.0000.1.10.000.00	Taxes Receivable	1,892,550.00	
40.1100.0000.0000.1.10.000.00	Taxes Receivable	1,656,373.00	
50.1100.0000.0000.1.10.000.00	Taxes Receivable	331,066.00	
51.1100.0000.0000.1.10.000.00	Taxes Receivable	378,510.00	
70.1100.0000.0000.1.10.000.00	Taxes Receivable	48,785.00	
80.2740.0000.0000.2.10.000.00	Deferred Revenue	69,274.00	
10.2740.0000.0000.2.10.000.00	Deferred Revenue		17,317,095.00
20.2740.0000.0000.2.10.000.00	Deferred Revenue		1,892,550.00
40.2740.0000.0000.2.10.000.00	Deferred Revenue		1,656,373.00
50.2740.0000.0000.2.10.000.00	Deferred Revenue		331,066.00
51.2740.0000.0000.2.10.000.00	Deferred Revenue		378,510.00
70.2740.0000.0000.2.10.000.00	Deferred Revenue		48,785.00
80.1100.0000.0000.1.10.000.00	Taxes Receivable		69,274.00
<b>Total</b>		<b>21,693,653.00</b>	<b>21,693,653.00</b>
<b>Adjusting Journal Entries JE # 2</b>			
Entry to record On-Behalf Payments (do not reverse)			
10.0000.4180.6000.5.00.000.00	On Behalf of TRS	15,957,264.00	
10.3998.0000.0000.4.00.000.00	On Behalf of TRS		15,957,264.00
<b>Total</b>		<b>15,957,264.00</b>	<b>15,957,264.00</b>
<b>Adjusting Journal Entries JE # 3</b>			
Entry to record beginning balances (Do Not Reverse or Book)			
10.0000.1110.2220.5.01.000.01	Medical Insurance	596.00	
10.1010.0000.0000.1.10.000.00	Cash	671,598.00	
10.1015.0000.0000.1.10.000.00	Cash Flex Medical Account	63,532.00	
10.1020.0000.0000.1.10.000.00	Petty Cash	275.00	
10.1050.0000.0000.1.10.000.00	Medical Dental Reserve	645,097.00	
10.1400.0000.0000.1.10.000.00	Grants Receivable	966,691.00	
10.1800.0000.0000.1.10.000.00	Investments	46,201,519.00	
10.2560.0000.0000.2.10.000.00	Insurance Payable Life	2,945.00	
10.4210.0000.0000.4.10.956.34	National Food Service Program	45,067.00	
20.1800.0000.0000.1.10.000.00	Investments	4,405,652.00	
20.3703.0000.0000.3.10.000.00	Fund Balance Offset	6,954,800.00	
30.1800.0000.0000.1.10.000.00	Investments	18,509.00	
30.3703.0000.0000.3.10.000.00	Fund Balance Offset	1,292,177.00	
40.1400.0000.0000.1.10.000.00	Grants Receivable	285,339.00	
40.1800.0000.0000.1.10.000.00	Investments	3,018,282.00	
50.1800.0000.0000.1.10.000.00	Investments	1,174,336.00	
50.3704.0000.0000.3.10.000.00	Fund Balance	283,776.00	
51.1800.0000.0000.1.10.000.00	Investments	713,893.00	
51.3704.0000.0000.3.10.000.00	Fund Balance	242,278.00	
60.1800.0000.0000.1.10.000.00	Investments	3,854,903.00	
60.3704.0000.0000.3.10.000.00	Fund Balance	7,080,358.00	
10.0000.0000.0000.1.00.000.00	Undesignated		596.00
10.2020.0000.0000.2.10.000.00	Accounts Payable		79,100.00
10.2450.0000.0000.2.10.000.00	TRS-Employee-Federal		5.00
10.2451.0000.0000.2.10.000.00	TRS-Employee-State		418.00
10.2456.0000.0000.2.10.000.00	THIS-Employee-State		736.00
10.2460.0000.0000.2.10.000.00	TRS-Employer-State		2,611.00
10.2461.0000.0000.2.10.000.00	THIS-Employer-State		544.00
10.2500.0000.0000.2.10.000.00	Salaries Payable		2,550,931.00
10.3703.0000.0000.3.10.000.00	Fund Balance Offset		10,099,233.00
10.3704.0000.0000.3.10.000.00	Fund Balance		30,509,772.00
10.3708.0000.0000.3.10.000.00	Reserved Fund Balance		606,988.00
10.3754.0000.0000.3.10.000.00	Committed Fund Balance		494,109.00
10.3756.0000.0000.3.10.000.00	Assigned Fund Balance		4,252,277.00
20.2020.0000.0000.2.10.000.00	Accounts Payable		74,644.00
20.3704.0000.0000.3.10.000.00	Fund Balance		9,954,068.00
20.3752.0000.0000.3.10.000.00	Restricted Fund Balance		1,331,740.00
30.3704.0000.0000.3.10.000.00	Fund Balance		1,293,237.00
30.3752.0000.0000.3.10.000.00	Restricted Fund Balance		17,449.00
40.3703.0000.0000.3.10.000.00	Fund Balance Offset		38,306.00
40.3704.0000.0000.3.10.000.00	Fund Balance		323,903.00
40.3752.0000.0000.3.10.000.00	Restricted Fund Balance		2,679,145.00
40.3756.0000.0000.3.10.000.00	Assigned Fund Balance		262,267.00
50.3703.0000.0000.3.10.000.00	Fund Balance Offset		163,539.00
50.3752.0000.0000.3.10.000.00	Restricted Fund Balance		1,294,573.00
51.3703.0000.0000.3.10.000.00	Fund Balance Offset		371,216.00
51.3752.0000.0000.3.10.000.00	Restricted Fund Balance		584,955.00
60.0000.2530.5200.5.05.925.20	HVAC Willow Creek		118,422.00
60.2020.0000.0000.2.10.000.00	Retainage Payable		103,231.00
60.3703.0000.0000.3.10.000.00	General		3,065,701.00
60.3756.0000.0000.3.10.000.00	Fund Balance (capital projects assigned)		7,647,907.00
<b>Total</b>		<b>77,921,623.00</b>	<b>77,921,623.00</b>
<b>Adjusting Journal Entries JE # 4</b>			
Entry to record grant receivable and deferred revenue (Reverse Entry)			
10.1400.0000.0000.1.10.000.00	Grants Receivable	411,104.00	
10.3705.0000.0000.4.10.214.33	PreK Grant	11,391.00	
10.2741.0000.0000.2.10.000.00	Deferred Revenue Other		38,848.00
10.4210.0000.0000.4.10.956.34	National Food Service Program		37,168.00

10.4300.0000.0000.4.10.250.21	Title I		188,387.00
10.4400.0000.0000.4.10.355.21	Title IV		14,250.00
10.4620.0000.0000.4.10.232.33	IDEA Flow Through		1,584.00
10.4992.0000.0000.4.10.000.33	Medicaid Fee for Service		42,680.00
10.4998.0000.0000.4.10.098.34	Elementary School Emergency Relief Grant		99,578.00
<b>Total</b>		<b>422,495.00</b>	<b>422,495.00</b>

**Adjusting Journal Entries JE # 5**

Entry to reclass grant revenue (do not reverse)			
10.3360.0000.0000.4.10.956.34	State Free Lunch & Breakfast	48,324.00	
10.4950.0000.0000.4.10.000.34	E-Rate	52,944.00	
10.4991.0000.0000.4.10.000.33	Medicaid Admin Outreach	12,102.00	
10.1999.0000.0000.4.10.000.34	Local Other		52,944.00
10.4210.0000.0000.4.10.956.34	National Food Service Program		48,324.00
10.4992.0000.0000.4.10.000.33	Medicaid Fee for Service		12,102.00
<b>Total</b>		<b>113,370.00</b>	<b>113,370.00</b>

**Adjusting Journal Entries JE # 6**

Entry to reclass property tax revenue between funds (Reverse Entry)			
10.1110.0000.0000.4.10.002.34	Property Taxes Current	199,198.00	
10.1140.0000.0000.4.10.002.34	Property Taxes Current Spec Ed	321,235.00	
20.1010.0000.0000.1.10.000.00	Cash	69,032.00	
40.1010.0000.0000.1.10.000.00	Cash	384,518.00	
50.1010.0000.0000.1.10.000.00	Cash	73,962.00	
51.1010.0000.0000.1.10.000.00	Cash	236,285.00	
70.1110.0000.0000.4.10.002.34	Property Taxes Current	94,274.00	
80.1110.0000.0000.4.10.002.34	Property Taxes Current	149,090.00	
10.1010.0000.0000.1.10.000.00	Cash		199,198.00
10.1010.0000.0000.1.10.000.00	Cash		321,235.00
20.1110.0000.0000.4.10.002.20	Property Taxes Current		69,032.00
40.1110.0000.0000.4.10.002.34	Property Taxes Current		384,518.00
50.1110.0000.0000.4.10.002.34	Property Taxes Current		73,962.00
51.1110.0000.0000.4.10.002.34	Property Taxes Current		236,285.00
70.1010.0000.0000.1.10.000.00	Cash		94,274.00
80.1010.0000.0000.1.10.000.00	Cash		149,090.00
<b>Total</b>		<b>1,527,594.00</b>	<b>1,527,594.00</b>

**Adjusting Journal Entries JE # 7**

Entry to true up current year accrued payroll (do not reverse)			
10.1010.0000.0000.1.10.000.00	Cash	86,794.00	
10.2500.0000.0000.2.10.000.00	Salaries Payable		86,794.00
<b>Total</b>		<b>86,794.00</b>	<b>86,794.00</b>

**Adjusting Journal Entries JE # 8**

Entry to correct Cash and Investment Balances (do not reverse)			
10.1010.0000.0000.1.10.000.00	Cash	42,439,124.00	
10.1050.0000.0000.1.10.000.00	Medical Dental Reserve	112,676.00	
20.1010.0000.0000.1.10.000.00	Cash	3,736,619.00	
40.1010.0000.0000.1.10.000.00	Cash	3,382,085.00	
50.1010.0000.0000.1.10.000.00	Cash	679,037.00	
51.1010.0000.0000.1.10.000.00	Cash	742,994.00	
60.1010.0000.0000.1.10.000.00	Cash	5,795,662.00	
70.1800.0000.0000.1.10.000.00	Investments	45,971.00	
80.1010.0000.0000.1.10.000.00	Cash	299,803.00	
10.1015.0000.0000.1.10.000.00	Cash Flex Medical Account		29,649.00
10.1800.0000.0000.1.10.000.00	Investments		42,522,151.00
20.1800.0000.0000.1.10.000.00	Investments		3,736,619.00
40.1800.0000.0000.1.10.000.00	Investments		3,382,085.00
50.1800.0000.0000.1.10.000.00	Investments		679,037.00
51.1800.0000.0000.1.10.000.00	Investments		742,994.00
60.1800.0000.0000.1.10.000.00	Investments		5,795,662.00
70.1010.0000.0000.1.10.000.00	Cash		45,971.00
80.1800.0000.0000.1.10.000.00	Investments		299,803.00
<b>Total</b>		<b>57,233,971.00</b>	<b>57,233,971.00</b>

**Adjusting Journal Entries JE # 9**

Entry to reclass liability insurance expense (do not reverse)			
80.0000.2365.3823.5.11.000.34	Gen Liab - SSCIP	179,171.00	
80.0000.2365.3180.5.11.000.34	Legal Fees		179,171.00
<b>Total</b>		<b>179,171.00</b>	<b>179,171.00</b>

**Adjusting Journal Entries JE # 10**

Entry to record accounts payable (Reverse)			
10.0000.2310.3185.5.11.000.11	BOE Legal Services	1,189.00	
10.0000.2310.3199.5.11.000.11	Residency Verification	10,925.00	
10.0000.2660.3001.5.10.900.22	Software Licensing Online Support	5,424.00	
20.0000.2542.4660.5.01.954.20	Electric	20,595.00	
60.0000.2530.3207.5.10.974.20	Construction Manager	92,249.00	
60.0000.2530.5200.5.03.925.20	HVAC Improvements	110,777.00	
60.0000.2530.5200.5.10.954.20	Bldg Improvements	44,753.00	
60.0000.2530.5200.5.10.954.20	Bldg Improvements	543,315.00	
60.0000.2530.5200.5.10.954.20	Bldg Improvements	65,025.00	
10.2020.0000.0000.2.10.000.00	Accounts Payable		17,538.00
20.2020.0000.0000.2.10.000.00	Accounts Payable		20,595.00
60.2020.0000.0000.2.10.000.00	Retainage Payable		856,119.00
<b>Total</b>		<b>894,252.00</b>	<b>894,252.00</b>

**Adjusting Journal Entries JE # 11**

Entry to allocate PPRT to IMRF and Social Security Funds (Reverse Entry)			
10.1230.0000.0000.4.10.000.34	CPPRT	17,323.00	
50.1800.0000.0000.1.10.000.00	Investments	9,944.00	
51.1800.0000.0000.1.10.000.00	Investments	7,379.00	
10.1800.0000.0000.1.10.000.00	Investments		17,323.00
50.1230.0000.0000.4.10.000.34	CPPRT		9,944.00
51.1230.0000.0000.4.10.000.34	CPPRT		7,379.00

<b>Total</b>		<u>34,646.00</u>	<u>34,646.00</u>
<b>Adjusting Journal Entries JE # 12</b>			
Post Draft: Entry to reclass capital and non capital expenses (Do not reverse)			
10.0000.1120.5410.5.08.999.08	Capital Equipment	219,538.00	
20.0000.2542.5200.5.01.954.20	Bldg Improvements	394,058.00	
60.0000.2530.5200.5.01.954.20	Bldg Improvements	475,701.00	
10.0000.1110.4112.5.02.722.22	Chromebook/Computer < 500		81,500.00
10.0000.1110.4112.5.05.722.22	Chromebook/Computer < 500		81,500.00
10.0000.1120.4100.5.08.000.08	Supplies		56,538.00
20.0000.2542.3230.5.01.954.20	Repairs		62,369.00
20.0000.2542.3230.5.02.954.20	Repairs		28,418.00
20.0000.2542.3230.5.04.954.20	Repairs		66,435.00
20.0000.2542.3230.5.08.954.20	Repairs		77,806.00
20.0000.2542.4100.5.10.942.20	Supplies		159,030.00
60.0000.2530.3205.5.10.974.20	Architects		205,313.00
60.0000.2530.3207.5.10.974.20	Construction Manager		270,388.00
<b>Total</b>		<u>1,089,297.00</u>	<u>1,089,297.00</u>
<b>Adjusting Journal Entries JE # 13</b>			
Post Draft: Entry to record retainage payable (Reverse)			
60.0000.2530.5200.5.01.954.20	Bldg Improvements	373,645.00	
60.2020.0000.0000.3.10.000.00	Retainage Payable		373,645.00
<b>Total</b>		<u>373,645.00</u>	<u>373,645.00</u>
<b>Adjusting Journal Entries JE # 14</b>			
Post Draft: Entry to record Student Activity transfer			
10.1998.0000.0000.4.10.000.34	RevTrak SAF Transfer account	17,991.00	
10.1010.0000.0000.1.10.000.00	Cash		17,991.00
<b>Total</b>		<u>17,991.00</u>	<u>17,991.00</u>
<b>Total Adjusting Journal Entries</b>		<u>177,545,766.00</u>	<u>177,545,766.00</u>
<b>Total All Journal Entries</b>		<u>177,545,766.00</u>	<u>177,545,766.00</u>