

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
A01	6/30/2018	REFERENDUM DEBT/DESIGNATED FUND BALANCE	39Q000 000 932000 000 000000 39	PY FS		28.00			
A01	6/30/2018	DEBT SERVICE/INCOME ON INVESTMENTS/INTERES	39R839 280 500018 000 000000 39	PY FS			28.00		
A01	6/30/2018	CAPITAL PROJECTS/DESIGNATED FUND BALANCE	42Q000 000 932000 000 000000 42	PY FS		27.00			
A01	6/30/2018	BOND PROCEEDS FOR CONTRUCTION/INCOME ON I	42R842 280 500000 000 000000 42	PY FS			27.00		
		to adjust fund balance to tie out to PY statemetns							
A02	6/30/2018	DEBT SERVICE/PRINCIPAL-LONG TERM BONDS/LON	39E839 675 281000 000 800000 39	60'S			10,250.00		
A02	6/30/2018	INTERES	39E839 685 281013 000 800000 39	60'S		10,250.00			
A02	6/30/2018		39E839 685 281019 000 800000 39	60'S		214,073.00			
A02	6/30/2018		39E839 685 281019 000 800000 39	60'S		28,810.00			
A02	6/30/2018	DEBT SERVICE/LONG TERM BONDS/REFINANCE/REF	39R839 875 282000 000 000000 39	60'S		6,970.40			
A02	6/30/2018	DEBT SERVICE/LONG TERM BONDS/REFINANCE/REF	39R839 875 282000 000 000000 39	60'S		68,733.67			
A02	6/30/2018	Premium on Debt Refinancing	39R839 879 500000 000 000000 39	60'S			68,733.67		
A02	6/30/2018	Premium on Debt Refinancing	39R839 879 500000 000 000000 39	60'S			214,073.00		
A02	6/30/2018	DEBT SERVICE/PREMEIUM/INTERST-NON-REFIN DEE	39R839 968 500000 000 000000 39	60'S			6,970.40		
A02	6/30/2018	DEBT SERVICE/PREMEIUM/INTERST-NON-REFIN DEE	39R839 968 500000 000 000000 39	60'S			28,810.00		
		to record premiums at cost and move interest payment out of principal							
A03	6/30/2018	FOOD SERVICE/FOOD/FOOD PREPARATION	50E850 415 257200 000 801000 50	10'S		92,831.78			
A03	6/30/2018	COMMODI	50R850 714 250000 000 000000 50	10'S			92,831.78		
		To record the food commodities.							
A04	6/30/2018	GENERAL FUND/CHECKING ACCT.	10A000 000 711100 000 000000 10	A.1		122,028.88			
A04	6/30/2018	GENERAL FUND/ACCOUNTS PAYABLE	10L000 000 811200 000 000000 10	A.1			122,028.88		
A04	6/30/2018	SPECIAL REVENUE TRUST FUND/CHECKING ACCT.	21A000 000 711100 000 000000 21	A.1		98.00			
A04	6/30/2018	SPECIAL REVENUE TRUST FUND/ACCOUNTS PAYAB	21L000 000 811200 000 000000 21	A.1			98.00		
A04	6/30/2018	SPECIAL EDUCATION/CHECKING ACCT.	27A000 000 711100 000 000000 27	A.1		130.00			
A04	6/30/2018	SPECIAL EDUCATION/ACCOUNTS PAYABLE	27L000 000 811200 000 000000 27	A.1			130.00		
A04	6/30/2018	CAPITAL PROJECTS FUND/CHECKING ACCT.	49A000 000 711100 008 000000 49	A.1		1,153,095.00			
A04	6/30/2018	CAPITAL PROJECTS FUND/ACCOUNTS PAYABLE	49L000 000 811200 000 000000 49	A.1			1,153,095.00		
A04	6/30/2018	FOOD SERVICE FUND/CHECKING ACCT.	50A000 000 711100 000 000000 50	A.1		1,471.16			
A04	6/30/2018	FOOD SERVICE FUND/ACCOUNTS PAYABLE	50L000 000 811200 000 000000 50	A.1			1,471.16		
A04	6/30/2018	STUDENT ACTIVITY/CHECKING ACCT.	60A000 000 711100 000 000000 60	A.1		344.64			
A04	6/30/2018	STUDENT ACTIVITY/ACCOUNTS PAYABLE	60L000 000 811200 000 000000 60	A.1			344.64		
		To add backdated checks to cash balance and add to AP							
A05	6/30/2018	NON-REFERENDUM DEBT/CHECKING ACCT.	38A000 000 711100 000 000000 38	60'S		8,104.69			
A05	6/30/2018	ADMIN/PRINCIPAL-LONG TERM BONDS/LONG TERM	38E800 675 281000 000 800000 38	60'S		9,995,000.00			

School District of Delavan-Darien

Year End: June 30, 2018

Adjusting journal entries

Date: 7/1/2017 To 6/30/2018

TB. 2-1

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
A05	6/30/2018	ADMIN/INTEREST-LONG TERM BONDS/LONG TERM C	38E800 685 281000 000 800000 38	60'S		37,064.35			
A05	6/30/2018	ADMIN/EMPLOYEE DUES/REGISTRATION FEE/OPER/	38E800 942 283000 000 801000 38	60'S		535.00			
A05	6/30/2018	DEBT SERVICE/FEES	38E839 685 281019 000 800000 38	60'S		242,883.03			
A05	6/30/2018	Bond Proceeds	38R800 875 500000 000 000000 38	60'S			9,965,000.00		
A05	6/30/2018	Bond premiums	38R800 879 500000 000 000000 38	60'S			318,587.07		
A05	6/30/2018	REFERENDUM DEBT/CHECKING ACCT.	39A000 000 711100 000 000000 39	60'S			8,104.69		
A05	6/30/2018	DEBT SERVICE/PRINCIPAL-LONG TERM BONDS/LON	39E839 675 281000 000 800000 39	60'S			9,995,000.00		
A05	6/30/2018	DEBT SERVICE/INTEREST-LONG TERM BONDS/LONC	39E839 685 281000 000 800000 39	60'S			26,864.38		
A05	6/30/2018	INTERES	39E839 685 281013 000 800000 39	60'S			10,250.00		
A05	6/30/2018		39E839 685 281019 000 800000 39	60'S			242,883.00		
A05	6/30/2018	DEBT SERVICE/LONG TERM CAPITAL DEBT	39E839 690 281000 000 800000 39	60'S			10.00		
A05	6/30/2018	DEBT SERVICE/PAYING AGENT FEES/LONG TERM C/	39E839 691 281000 000 800000 39	60'S			475.00		
A05	6/30/2018	DEBT SERVICE/LONG TERM BONDS/REFINANCE/REF	39R839 875 282000 000 000000 39	60'S		9,965,000.00			
A05	6/30/2018	Premium on Debt Refinancing	39R839 879 500000 000 000000 39	60'S		282,806.67			
A05	6/30/2018	DEBT SERVICE/PREMEIUM/INTERST-NON-REFIN DEE	39R839 968 500000 000 000000 39	60'S		35,780.40			
		to move borrowing from fund 39 to 38							
A06	6/30/2018	ADMIN/EQU/VEH INDIV ADD > \$5,000/OPERATIONS-SI	10E800 553 253200 000 814000 10			35,500.00			
A06	6/30/2018	ADMIN/CAPITAL LEASE/DISTRICT WIDE	10R800 878 500000 000 000000 10				35,500.00		
		to record proceeds for lawnmower capital lease							
A07	6/30/2018	ADMIN/EQUIPMENT RENTAL/DIRECTION OF BUSINES	10E800 571 251000 000 801000 10	63.2			52,799.52		
A07	6/30/2018	ADMIN/CAPITAL LEASE-PRINCIPAL/LONG TERM CAPI	10E800 678 281000 000 801000 10	63.2		52,799.52			
A07	6/30/2018	ADMIN/CAPITAL LEASE-PRINCIPAL/LONG TERM CAPI	10E800 678 281000 000 801000 10	63.2			8,881.36		
A07	6/30/2018	CAPITAL LEASE INTEREST	10E800 688 281000 000 000000 10	63.2		8,881.36			
		to move capital lease payment to principal account and to move interest to interest account							
A08	6/30/2018	ADMIN/PAYMENT TO WISCONSIN SCHOOL/GENERAL	10E800 382 435000 000 803000 10	10.2					
A08	6/30/2018	ADMIN/EQUALIZATION AID/EQUILAZITION STATE AID	10R800 621 500068 000 000000 10	10.2					
		Correct posting of addtl receivable from state for equalization aid.							
A09	6/30/2018	ADMIN/STATE AID TRANSIT THRU CESA/FITNESS RO	10R800 515 164910 398 800000 10	REVENUE			129.95		
A09	6/30/2018	ADMIN/ADJUSTMENTS TO INSURANCE/DISTRICT WIL	10R800 964 500000 000 000000 10	REVENUE		129.95			
		To adjust for immaterial debit balance in revenue account.							
A10	6/30/2018	GENERAL FUND/CHAPTER 1 141	10A000 000 715604 141 000000 10						

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
A10	6/30/2018	PRIVATE SCHLS/IASA TITLE 1/UNDIFF/CURRICULM	10R914 751 110000 141 000000 10						
		To reclassify receivable adjustment to proper account.							
C01	6/30/2018	GENERAL FUND/CHECKING ACCT.	10A000 000 711100 000 000000 10			6,513.21			
C01	6/30/2018	WILEMAN/SUPPLIES/UNDIFF/CURRICULM	10E110 411 110000 000 100000 10			29.29			
C01	6/30/2018	WILEMAN/SUPPLIES/UNDIFF/CURRICULM	10E110 411 110000 000 110000 10			104.74			
C01	6/30/2018	TURTLE CREEK/FOOD/UNDIFF/CURRICULM	10E130 415 110000 648 300000 10			161.00			
C01	6/30/2018	TURTLE CREEK/FOOD/UNDIFF/CURRICULM	10E130 415 110000 648 300000 10			230.00			
C01	6/30/2018	PHOENIX/FOOD/OFFICE OF THE PRINCIPAL	10E200 415 241000 000 200000 10			24.89			
C01	6/30/2018	DDHS/SUPPLIES/ATHLETIC DIRECTOR	10E400 411 223100 000 430000 10			1,566.00			
C01	6/30/2018	DDHS/SUPPLIES/ATHLETIC DIRECTOR	10E400 411 223100 000 430000 10			10.50			
C01	6/30/2018	DDHS/MISCELLANEOUS?OTHER/ATHLETIC DIRECTO	10E400 419 223100 000 430000 10			27.40			
C01	6/30/2018	DDHS/MISCELLANEOUS?OTHER/ATHLETIC DIRECTO	10E400 419 223100 000 430000 10			16.29			
C01	6/30/2018	APP	10E400 421 162204 000 430000 10			105.00			
C01	6/30/2018	DDHS/DISTRICT DUES & FEES/REGULAR CURRICULL	10E400 941 120000 000 400000 10			95.00			
C01	6/30/2018	DDHS/DISTRICT DUES & FEES/ATHLETIC DIRECTOR	10E400 941 223100 000 430000 10			455.94			
C01	6/30/2018	ADMIN/PROFESSIONAL SERVICES/IMPROVEMENT OI	10E800 310 221300 365 802000 10			308.00			
C01	6/30/2018	ADMIN/PROFESSIONAL SERVICES/OTHER BOARD OF	10E800 310 231900 000 800000 10			129.00			
C01	6/30/2018	ADMIN/SUPPLIES/IMPROVEMENT OF TRAINING & ED	10E800 411 221300 334 803000 10			69.18			
C01	6/30/2018	ADMIN/SUPPLIES/IMPROVEMENT OF TRAINING & ED	10E800 411 221300 334 803000 10			85.50			
C01	6/30/2018	ADMIN/SUPPLIES/IMPROVEMENT OF TRAINING & ED	10E800 411 221300 334 803000 10			76.85			
C01	6/30/2018	ADMIN/SUPPLIES/IMPROVEMENT OF TRAINING & ED	10E800 411 221300 334 803000 10			37.49			
C01	6/30/2018	ADMIN/SUPPLIES/IMPROVEMENT OF TRAINING & ED	10E800 411 221300 391 802000 10			98.55			
C01	6/30/2018	ADMIN/SUPPLIES/IMPROVEMENT OF TRAINING & ED	10E800 411 221300 391 802000 10			470.68			
C01	6/30/2018	ADMIN/SUPPLIES/IMPROVEMENT OF TRAINING & ED	10E800 411 221300 391 802000 10			141.67			
C01	6/30/2018	ADMIN/SUPPLIES/OTHER BOARD OF EDUCATION	10E800 411 231900 000 800000 10			156.96			
C01	6/30/2018	ADMIN/SUPPLIES/OTHER BOARD OF EDUCATION	10E800 411 231900 000 800000 10			21.00			
C01	6/30/2018	ADMIN/SUPPLIES/DIRECTION OF BUSINESS	10E800 411 251000 000 801000 10			43.75			
C01	6/30/2018	ADMIN/SUPPLIES/DIRECTION OF BUSINESS	10E800 411 251000 000 801000 10			25.73			
C01	6/30/2018	ADMIN/SUPPLIES/OPERATION OF BUILDINGS	10E800 411 253301 000 814000 10			2,730.27			
C01	6/30/2018	ADMIN/SUPPLIES/STAFF SERVICES	10E800 411 264000 000 815000 10			85.00			
C01	6/30/2018	ADMIN/COMPUTER SUPPLIES/CENTRAL SERVICES	10E800 413 260000 000 804000 10			56.36			
C01	6/30/2018	ADMIN/FOOD/INSTRUCTIONAL IMPROVEMENT	10E800 415 221301 000 821000 10			25.08			
C01	6/30/2018	ADMIN/FOOD/INSTRUCTIONAL IMPROVEMENT	10E800 415 221301 000 821000 10			41.64			
C01	6/30/2018	ADMIN/EMPLOYEE DUES/REGISTRATION FEE/DIREC	10E800 942 251000 000 801000 10			240.00			
C01	6/30/2018	ADMIN/EMPLOYEE DUES/REGISTRATION FEE/DIREC	10E800 942 251000 000 801000 10			99.82			
C01	6/30/2018	ADMIN/EMPLOYEE DUES/REGISTRATION FEE/DIREC	10E800 942 251000 000 801000 10			39.99			
C01	6/30/2018	GENERAL FUND/AP OTHER	10L000 000 811201 000 000000 10				14,321.78		
C01	6/30/2018	SPECIAL REVENUE TRUST FUND/CHECKING ACCT.	21A000 000 711100 000 000000 21				1,908.17		
C01	6/30/2018	PHOENIX/SUPPLIES/UNDIFF/CURRICULM	21E200 411 110000 720 000000 21			1,868.00			
C01	6/30/2018	PHOENIX/SUPPLIES/UNDIFF/CURRICULM	21E200 411 110000 722 000000 21			32.29			
C01	6/30/2018	PHOENIX/SUPPLIES/UNDIFF/CURRICULM	21E200 411 110000 722 000000 21			39.80			
C01	6/30/2018	ADMIN/SUPPLIES/AUTO MECHANIC	21E800 411 136231 403 000000 21				31.92		
C01	6/30/2018	SPECIAL EDUCATION/CHECKING ACCT.	27A000 000 711100 000 000000 27				44.24		

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
C01	6/30/2018	ADMIN/FOOD/SPECIAL ED.-COMB. COST REPORT	27E800 415 158000 341 803000 27			26.02			
C01	6/30/2018	ADMIN/FOOD/SPECIAL ED.-COMB. COST REPORT	27E800 415 158000 341 803000 27			18.22			
C01	6/30/2018	FOOD SERVICE FUND/CHECKING ACCT.	50A000 000 711100 000 000000 50				2,537.53		
C01	6/30/2018	FOOD SERVICE/EMPLOYEE TRAVEL/FOOD PREPARA	50E850 342 257200 000 801000 50			338.00			
C01	6/30/2018	FOOD SERVICE/FOOD/FOOD PREPARATION	50E850 415 257200 000 801000 50			164.50			
C01	6/30/2018	FOOD SERVICE/FOOD/FOOD PREPARATION	50E850 415 257200 000 801000 50			199.60			
C01	6/30/2018	FOOD SERVICE/FOOD/FOOD PREPARATION	50E850 415 257200 000 801000 50			6.94			
C01	6/30/2018	FOOD SERVICE/FOOD/FOOD PREPARATION	50E850 415 257200 000 801000 50			29.46			
C01	6/30/2018	FOOD SERVICE/FOOD/FOOD PREPARATION	50E850 415 257200 000 801000 50			69.86			
C01	6/30/2018	FOOD SERVICE/FOOD/FOOD PREPARATION	50E850 415 257200 000 801000 50			148.59			
C01	6/30/2018	FOOD SERVICE/MISCELLANEOUS?OTHER/FOOD PRE	50E850 419 257200 000 801000 50			36.12			
C01	6/30/2018	FOOD SERVICE/MISCELLANEOUS?OTHER/FOOD PRE	50E850 419 257200 000 801000 50			1,544.46			
C01	6/30/2018	STUDENT ACTIVITY/CHECKING ACCT.	60A000 000 711100 000 000000 60				2,023.27		
C01	6/30/2018	STUDENT ACTIVITY/STUDENT COUNCIL	60L200 000 814300 000 000000 60			303.82			
C01	6/30/2018	STUDENT ACTIVITY/STUDENT COUNCIL	60L200 000 814300 000 000000 60			51.00			
C01	6/30/2018	STUDENT ACTIVITY/STUDENT COUNCIL	60L200 000 814300 000 000000 60			105.00			
C01	6/30/2018	STUDENT ACTIVITY/CHOIR CLUB	60L400 000 814120 000 000000 60			46.64			
C01	6/30/2018	STUDENT ACTIVITY/CHOIR CLUB	60L400 000 814120 000 000000 60			91.61			
C01	6/30/2018	STUDENT ACTIVITY/CHOIR CLUB	60L400 000 814120 000 000000 60			31.27			
C01	6/30/2018	STUDENT ACTIVITY/CHOIR CLUB	60L400 000 814120 000 000000 60			44.92			
C01	6/30/2018	STUDENT ACTIVITY/CHOIR CLUB	60L400 000 814120 000 000000 60			14.08			
C01	6/30/2018	STUDENT ACTIVITY/CHOIR CLUB	60L400 000 814120 000 000000 60			5.20			
C01	6/30/2018	STUDENT ACTIVITY/CHOIR CLUB	60L400 000 814120 000 000000 60			1,076.42			
C01	6/30/2018	STUDENT ACTIVITY/CALL A COMET	60L400 000 814522 000 000000 60			37.92			
C01	6/30/2018	STUDENT ACTIVITY/CALL A COMET	60L400 000 814522 000 000000 60			47.65			
C01	6/30/2018	STUDENT ACTIVITY/LMC CAFE	60L400 000 814558 000 000000 60			123.68			
C01	6/30/2018	STUDENT ACTIVITY/LMC CAFE	60L400 000 814558 000 000000 60			44.06			
client entry to record BMO payable									
C02	6/30/2018	ADMIN/COMPUTER SUPPLIES/CENTRAL SERVICES	10E800 413 260000 902 804000 10			2,974.45			
C02	6/30/2018	GENERAL FUND/AP OTHER	10L000 000 811201 000 000000 10				2,974.45		
client entry to AP for PC parts invoice #38396									
C03	6/30/2018	ADMIN/SUPPLIES/CENTRAL SERVICES	10E800 411 260000 000 804000 10			80.15			
C03	6/30/2018	ADMIN/EQU/VEH ADD \$300-\$4,999/CENTRAL SERVICE	10E800 551 260000 000 804000 10				80.15		
client entry to correct expense account for chromebit									
C04	6/30/2018	WILEMAN/CONSTRUCTION SERVICES/REMODELING	49E110 327 255300 000 801000 49			227,167.00			
C04	6/30/2018	PHOENIX/CONSTRUCTION SERVICES/REMODELING	49E200 327 255300 000 801000 49			516,533.00			
C04	6/30/2018	CAPITAL PROJECTS FUND/ACCOUNTS PAYABLE	49L000 000 811200 000 000000 49				743,700.00		

School District of Delavan-Darien

Year End: June 30, 2018

Adjusting journal entries

Date: 7/1/2017 To 6/30/2018

TB. 2-4

Number	Date	Name	Account No	Reference Annotation	Debit	Credit	Recurrence	Misstatement
		to record AP for McKinstry invoice #20028078						
C05	6/30/2018	ADMIN/WORKERS COMPENSATION INSURANCE/INSL	10E800 713 270000 885 801000 10		2,647.00			
C05	6/30/2018	GENERAL FUND/AP OTHER	10L000 000 811201 000 000000 10			2,647.00		
		client ntry to record WC audit payable						
C06	6/30/2018	GENERAL FUND/DUE FROM DISTRICTS WITHIN WISC	10A000 000 715200 000 000000 10		1,162.10			
C06	6/30/2018	ADMIN/PAYMENT TO WISCONSIN SCHOOL/TUITION-↑	10E800 382 431000 000 802000 10			1,162.10		
		client entry to record Elkhorn School District receivable for alt HS refund						
C07	6/30/2018	FOOD SERVICE/PUPILS/	50R850 251 257000 000 000000 50		71,359.97			
C07	6/30/2018	FOOD SERVICE/PUPILS/STUDENT LUNCH	50R850 251 257220 000 000000 50			71,359.97		
		to correct account code for Heartland deposits						
C08	6/30/2018	GENERAL FUND/DUE FROM FEDERAL GOV'T	10A000 000 715600 391 000000 10		710.90			
C08	6/30/2018	ADMIN/FEDERAL SPECIAL PROJECTS/	10R800 730 000000 391 000000 10			710.90		
		client entry to record 17-18 june public title III grant claim receivable						
C10	6/30/2018	GENERAL FUND/DUE FROM FEDERAL GOV'T	10A000 000 715600 365 000000 10		308.00			
C10	6/30/2018	ADMIN/FEDERAL SPECIAL PROJECTS/	10R800 730 000000 365 000000 10			308.00		
		client entry to correct June grant claim receivable						
C11	6/30/2018	GENERAL FUND/DUE FROM STATE GOV'T	10A000 000 715500 334 000000 10		269.02			
C11	6/30/2018	ADMIN/FEDERAL SPECIAL PROJECTS/DISTRICT WIDI	10R800 730 500000 334 000000 10			269.02		
		client entry to record 17-18 WILY HIVSTD grant claim receivable						
C12	6/30/2018	GENERAL FUND/DUE FROM FEDERAL GOV'T	10A000 000 715600 367 000000 10			5.34		
C12	6/30/2018	ADMIN/FEDERAL SPECIAL PROJECTS/DISTRICT WIDI	10R800 730 500000 367 000000 10		5.34			
		client entry to record 17-18 CLC grant claim receivable						

School District of Delavan-Darien

Year End: June 30, 2018

Adjusting journal entries

Date: 7/1/2017 To 6/30/2018

TB. 2-5

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
C13	6/30/2018	ADMIN/PAYMENT TO CESA/PHYSICAL THERAPY	27E800 386 218200 011 803000 27			7,969.50			
C13	6/30/2018	SPECIAL EDUCATION/AP OTHER	27L000 000 811201 000 000000 27				7,969.50		
		to record 2017-18 CEDA 2 invoice 1445 for PT							
C14	6/30/2018	GENERAL FUND/RECEIVABLES	10A000 000 713000 000 000000 10				26.00		
C14	6/30/2018	ADMIN/MISCELLANEOUS/DISTRICT WIDE	10R800 990 500000 000 000000 10			26.00			
		client entry to deposit receivable							
C15	6/30/2018	GENERAL FUND/RECEIVABLES	10A000 000 713000 000 000000 10			5.34			
C15	6/30/2018	GENERAL FUND/RECEIVABLES	10A000 000 713000 000 000000 10			26.00			
C15	6/30/2018	GENERAL FUND/RECEIVABLES	10A000 000 713000 000 000000 10			136.40			
C15	6/30/2018	TURTLE CREEK/SUPPLIES/UNDIFF/CURRICULM	10E130 411 110000 367 803000 10				5.34		
C15	6/30/2018	PHOENIX/SUPPLIES/INDUSTRIAL ARTS	10E200 411 136250 000 214000 10				110.40		
C15	6/30/2018	ADMIN/MISCELLANEOUS/DISTRICT WIDE	10R800 990 500000 000 000000 10				26.00		
C15	6/30/2018	ADMIN/MISCELLANEOUS/DISTRICT WIDE	10R800 990 500000 000 000000 10				26.00		
		Deposit Receivables							
C16	6/30/2018	GENERAL FUND/CHAPTER 1 141	10A000 000 715604 141 000000 10				358.24		
C16	6/30/2018	ADMIN/IASA TITLE 1/UNDIFF/CURRICULM	10R800 751 110000 141 000000 10			358.24			
		Title I Final Grant Claim Revised Receivable							
C17	6/30/2018	GENERAL FUND/RECEIVABLES	10A000 000 713000 000 000000 10			19,686.50			
C17	6/30/2018	ADMIN/ADJUSTMENTS TO INSURANCE/DISTRICT WID	10R800 964 500000 000 000000 10				19,686.50		
		Deposit Receivable - CHubb Ins Clm Pmt							
C18	6/30/2018	GENERAL FUND/RECEIVABLES	10A000 000 713000 000 000000 10			849.94			
C18	6/30/2018	TURTLE CREEK/PROFESSIONAL SERVICES/UNDIFF/K	10E130 310 110000 000 300000 10				849.94		
C18	6/30/2018	SPECIAL REVENUE TRUST FUND/ACCOUNTS RECEI	21A000 000 713220 000 000000 21			963.40			
C18	6/30/2018	DARIEN/GIFTS/DISTRICT WIDE	21R170 291 500000 770 000000 21				963.40		
		Deposit Lease Receivables 8-3-18 Deposit							
C19	6/30/2018	GENERAL FUND/RECEIVABLES	10A000 000 713000 000 000000 10			7,500.00			
C19	6/30/2018	GENERAL FUND /LaCrosse America Lease	10R800 990 500000 751 000000 10				7,500.00		
C19	6/30/2018	Student Activity/ Receivables	60A000 000 713000 000 000000 60			2,500.00			

School District of Delavan-Darien

Year End: June 30, 2018

Adjusting journal entries

Date: 7/1/2017 To 6/30/2018

TB. 2-6

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
C19	6/30/2018	La Crosse America Lease	60L400 000 814160 751 000000 60				2,500.00		
		La Crosse America June 2018 lease receivable							
C20	6/30/2018	GENERAL FUND/DUE FROM DISTRICTS WITHIN WISC	10A000 000 715200 000 000000 10			577.16			
C20	6/30/2018	ADMIN/STUDENT TRANSPORTATION/HOMELESS TR/	10E800 341 256720 141 802000 10				358.24		
C20	6/30/2018	ADMIN/STUDENT TRANSPORTATION/PARENT CONTF	10E800 341 256730 000 801000 10				218.92		
		Receivable MKV Shared Transportation WB							
C21	6/30/2018	SPECIAL EDUCATION/DUE FROM FEDERAL GOV'T	27A000 000 715600 341 000000 27			44.24			
C21	6/30/2018	ADMIN/FEDERAL SPECIAL PROJECTS/DISTRICT WIDI	27R800 730 500000 341 000000 27				44.24		
		Idea Flow Through grant claim receivable							
C23	6/30/2018	ADMIN/FEDERAL SPECIAL PROJECTS/	10R800 730 000000 365 000000 10			2,480.00			
C23	6/30/2018	TITLE II-A QUALITY TCHR./PRIN.	10R914 730 000000 365 000000 10				2,480.00		
		client entry to correct acc code from Public TII to private							
C24	6/30/2018	ADMIN/FEDERAL SPECIAL PROJECTS/	10R800 730 000000 391 000000 10			330.00			
C24	6/30/2018	PRIVATE SCHLS/TITLE III	10R914 730 000000 391 000000 10				330.00		
		client entry to correct title III for private schools claim							
C25	6/30/2018	ELEMENTARY/CERTIFIED EMPLOYEE SALARY/READI	10E100 101 122100 000 800000 10				28,833.62		
C25	6/30/2018	ADMIN/CERTIFIED EMPLOYEE SALARY/UNDIFF/CURF	10E800 101 110000 141 800000 10			28,833.62			
C25	6/30/2018	ADMIN/EMPLOYER PAID RETIREMENT/UNDIFF/CURR	10E800 212 110000 141 800000 10			1,960.68			
C25	6/30/2018	ADMIN/EMPLOYER PAID RETIREMENT/READING-LAN	10E800 212 122100 000 800000 10				1,960.68		
C25	6/30/2018	ADMIN/SOCIAL SECURITY/UNDIFF/CURRICULM	10E800 222 110000 141 800000 10			1,757.59			
C25	6/30/2018	ADMIN/SOCIAL SECURITY/READING-LANGUAGE SKIL	10E800 222 122100 000 800000 10				1,757.59		
C25	6/30/2018	ADMIN/MEDICARE/UNDIFF/CURRICULM	10E800 229 110000 141 800000 10			411.05			
C25	6/30/2018	ADMIN/MEDICARE/READING-LANGUAGE SKILLS	10E800 229 122100 000 800000 10				411.05		
C25	6/30/2018	ADMIN/LIFE INSURANCE/UNDIFF/CURRICULM	10E800 231 110000 141 800000 10			36.36			
C25	6/30/2018	ADMIN/LIFE INSURANCE/READING-LANGUAGE SKILL	10E800 231 122100 000 800000 10				36.36		
C25	6/30/2018	ADMIN/MEDICAL INSURANCE/UNDIFF/CURRICULM	10E800 241 110000 141 800000 10			8,508.34			
C25	6/30/2018	ADMIN/MEDICAL INSURANCE/READING-LANGUAGE S	10E800 241 122100 000 800000 10				8,508.34		
C25	6/30/2018	ADMIN/MEDICAL INSURANCE/READING-LANGUAGE S	10E800 241 122100 000 800000 10				65.38		
C25	6/30/2018	ADMIN/DENTAL INSURANCE/UNDIFF/CURRICULM	10E800 243 110000 141 800000 10			568.79			
C25	6/30/2018	ADMIN/DENTAL INSURANCE/READING-LANGUAGE S	10E800 243 122100 000 800000 10				568.79		
C25	6/30/2018	ADMIN/INCOME PROTECTION/UNDIFF/CURRICULM	10E800 251 110000 141 800000 10			65.38			

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
client entry to correct Heidi Young salary expense from Title I									
C26	6/30/2018	ELEMENTARY/CERTIFIED EMPLOYEE SALARY/READI	10E100 101 122100 000 800000 10				16,665.52		
C26	6/30/2018	ADMIN/CERTIFIED EMPLOYEE SALARY/UNDIFF/CURF	10E800 101 110000 141 800000 10			16,665.52			
C26	6/30/2018	ADMIN/EMPLOYER PAID RETIREMENT/UNDIFF/CURR	10E800 212 110000 141 800000 10			1,133.25			
C26	6/30/2018	ADMIN/EMPLOYER PAID RETIREMENT/READING-LAN	10E800 212 122100 000 800000 10				1,133.25		
C26	6/30/2018	ADMIN/SOCIAL SECURITY/UNDIFF/CURRICULM	10E800 222 110000 141 800000 10			1,013.81			
C26	6/30/2018	ADMIN/SOCIAL SECURITY/READING-LANGUAGE SKIL	10E800 222 122100 000 800000 10				1,013.81		
C26	6/30/2018	ADMIN/MEDICARE/UNDIFF/CURRICULM	10E800 229 110000 141 800000 10			237.10			
C26	6/30/2018	ADMIN/MEDICARE/READING-LANGUAGE SKILLS	10E800 229 122100 000 800000 10				237.10		
C26	6/30/2018	ADMIN/LIFE INSURANCE/UNDIFF/CURRICULM	10E800 231 110000 141 800000 10			28.74			
C26	6/30/2018	ADMIN/LIFE INSURANCE/READING-LANGUAGE SKILL	10E800 231 122100 000 800000 10				28.74		
C26	6/30/2018	ADMIN/MEDICAL INSURANCE/UNDIFF/CURRICULM	10E800 241 110000 141 800000 10			5,115.90			
C26	6/30/2018	ADMIN/MEDICAL INSURANCE/READING-LANGUAGE S	10E800 241 122100 000 800000 10				5,115.90		
C26	6/30/2018	ADMIN/DENTAL INSURANCE/UNDIFF/CURRICULM	10E800 243 110000 141 800000 10			340.99			
C26	6/30/2018	ADMIN/DENTAL INSURANCE/READING-LANGUAGE S	10E800 243 122100 000 800000 10				340.99		
C26	6/30/2018	ADMIN/INCOME PROTECTION/UNDIFF/CURRICULM	10E800 251 110000 141 800000 10			39.26			
C26	6/30/2018	ADMIN/INCOME PROTECTION/READING-LANGUAGE S	10E800 251 122100 000 800000 10				39.26		
client entry to correct heidi young salary reversal									
C27	6/30/2018	ADMIN/CERTIFIED EMPLOYEE SALARY/UNDIFF/CURF	10E800 101 110000 141 800000 10			13,856.45			
C27	6/30/2018	ADMIN/CERTIFIED EMPLOYEE SALARY/READING-LAN	10E800 101 122100 141 800000 10				13,875.85		
C27	6/30/2018	PRIVATE SCHLS/CERTIFIED EMPLOYEE SALARY/UNI	10E914 101 110000 141 800000 10			19.40			
client entry to correct account codes									
C28	6/30/2018	ELEMENTARY/CERTIFIED EMPLOYEE SALARY/READI	10E100 101 122100 000 800000 10			16,665.52			
C28	6/30/2018	ADMIN/CERTIFIED EMPLOYEE SALARY/UNDIFF/CURF	10E800 101 110000 141 800000 10				16,665.52		
C28	6/30/2018	ADMIN/EMPLOYER PAID RETIREMENT/UNDIFF/CURR	10E800 212 110000 141 800000 10				1,133.25		
C28	6/30/2018	ADMIN/EMPLOYER PAID RETIREMENT/READING-LAN	10E800 212 122100 000 800000 10			1,133.25			
C28	6/30/2018	ADMIN/SOCIAL SECURITY/UNDIFF/CURRICULM	10E800 222 110000 141 800000 10				1,013.81		
C28	6/30/2018	ADMIN/SOCIAL SECURITY/READING-LANGUAGE SKIL	10E800 222 122100 000 800000 10			1,013.81			
C28	6/30/2018	ADMIN/MEDICARE/UNDIFF/CURRICULM	10E800 229 110000 141 800000 10				237.10		
C28	6/30/2018	ADMIN/MEDICARE/READING-LANGUAGE SKILLS	10E800 229 122100 000 800000 10			237.10			
C28	6/30/2018	ADMIN/LIFE INSURANCE/UNDIFF/CURRICULM	10E800 231 110000 141 800000 10				28.74		
C28	6/30/2018	ADMIN/LIFE INSURANCE/READING-LANGUAGE SKILL	10E800 231 122100 000 800000 10			28.74			
C28	6/30/2018	ADMIN/MEDICAL INSURANCE/UNDIFF/CURRICULM	10E800 241 110000 141 800000 10				5,115.90		
C28	6/30/2018	ADMIN/MEDICAL INSURANCE/READING-LANGUAGE S	10E800 241 122100 000 800000 10			5,115.90			
C28	6/30/2018	ADMIN/DENTAL INSURANCE/UNDIFF/CURRICULM	10E800 243 110000 141 800000 10				340.99		
C28	6/30/2018	ADMIN/DENTAL INSURANCE/READING-LANGUAGE S	10E800 243 122100 000 800000 10			340.99			
C28	6/30/2018	ADMIN/INCOME PROTECTION/UNDIFF/CURRICULM	10E800 251 110000 141 800000 10				39.26		

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
C28	6/30/2018	ADMIN/INCOME PROTECTION/READING-LANGUAGE SKILLS	10E800 251 122100 000 800000 10			39.26			
		client entry to correct Heidi young salary							
C29	6/30/2018	ELEMENTARY/CERTIFIED EMPLOYEE SALARY/READING-LANGUAGE SKILLS	10E100 101 122100 000 800000 10			14,673.74			
C29	6/30/2018	ELEMENTARY/SOCIAL SECURITY/READING-LANGUAGE SKILLS	10E100 222 122100 000 800000 10			897.98			
C29	6/30/2018	ELEMENTARY/MEDICARE/READING-LANGUAGE SKILLS	10E100 229 122100 000 800000 10			210.00			
C29	6/30/2018	ELEMENTARY/LIFE INSURANCE/READING-LANGUAGE SKILLS	10E100 231 122100 000 800000 10			14.14			
C29	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/READING-LANGUAGE SKILLS	10E100 241 122100 000 800000 10			4,459.46			
C29	6/30/2018	ELEMENTARY/DENTAL INSURANCE/READING-LANGUAGE SKILLS	10E100 243 122100 000 800000 10			88.24			
C29	6/30/2018	ELEMENTARY/DENTAL INSURANCE/READING-LANGUAGE SKILLS	10E100 243 122100 000 800000 10			25.30			
C29	6/30/2018	ADMIN/CERTIFIED EMPLOYEE SALARY/UNDIFF/CURRICULUM	10E800 101 110000 141 800000 10				14,673.74		
C29	6/30/2018	ADMIN/SOCIAL SECURITY/UNDIFF/CURRICULUM	10E800 222 110000 141 800000 10				897.98		
C29	6/30/2018	ADMIN/MEDICARE/UNDIFF/CURRICULUM	10E800 229 110000 141 800000 10				210.00		
C29	6/30/2018	ADMIN/LIFE INSURANCE/UNDIFF/CURRICULUM	10E800 231 110000 141 800000 10				14.14		
C29	6/30/2018	ADMIN/MEDICAL INSURANCE/UNDIFF/CURRICULUM	10E800 241 110000 141 800000 10				4,459.46		
C29	6/30/2018	ADMIN/DENTAL INSURANCE/UNDIFF/CURRICULUM	10E800 243 110000 141 800000 10				88.24		
C29	6/30/2018	ADMIN/INCOME PROTECTION/UNDIFF/CURRICULUM	10E800 251 110000 141 800000 10				25.30		
		client entry to correct C.Schroth salaries							
C30	6/30/2018	ADMIN/CERTIFIED EMPLOYEE SALARY/UNDIFF/CURRICULUM	10E800 101 110000 141 800000 10				11,289.83		
C30	6/30/2018	ADMIN/CERTIFIED EMPLOYEE SALARY/READING-LANGUAGE SKILLS	10E800 101 122100 000 800000 10			11,289.83			
C30	6/30/2018	ADMIN/EMPLOYER PAID RETIREMENT/UNDIFF/CURRICULUM	10E800 212 110000 141 800000 10				767.73		
C30	6/30/2018	ADMIN/EMPLOYER PAID RETIREMENT/READING-LANGUAGE SKILLS	10E800 212 122100 141 800000 10			767.73			
C30	6/30/2018	ADMIN/SOCIAL SECURITY/UNDIFF/CURRICULUM	10E800 222 110000 141 800000 10				689.06		
C30	6/30/2018	ADMIN/SOCIAL SECURITY/READING-LANGUAGE SKILLS	10E800 222 122100 141 800000 10			689.06			
C30	6/30/2018	ADMIN/MEDICARE/UNDIFF/CURRICULUM	10E800 229 110000 141 800000 10				161.15		
C30	6/30/2018	ADMIN/MEDICARE/READING-LANGUAGE SKILLS	10E800 229 122100 141 800000 10			161.15			
C30	6/30/2018	ADMIN/LIFE INSURANCE/UNDIFF/CURRICULUM	10E800 231 110000 141 800000 10				12.91		
C30	6/30/2018	ADMIN/LIFE INSURANCE/READING-LANGUAGE SKILLS	10E800 231 122100 141 800000 10			12.91			
C30	6/30/2018	ADMIN/MEDICAL INSURANCE/UNDIFF/CURRICULUM	10E800 241 110000 141 800000 10				2,982.04		
C30	6/30/2018	ADMIN/MEDICAL INSURANCE/READING-LANGUAGE SKILLS	10E800 241 122100 141 800000 10			2,982.04			
C30	6/30/2018	ADMIN/DENTAL INSURANCE/UNDIFF/CURRICULUM	10E800 243 110000 141 800000 10				199.00		
C30	6/30/2018	ADMIN/DENTAL INSURANCE/READING-LANGUAGE SKILLS	10E800 243 122100 141 800000 10			199.00			
C30	6/30/2018	ADMIN/INCOME PROTECTION/UNDIFF/CURRICULUM	10E800 251 110000 141 800000 10				23.42		
C30	6/30/2018	ADMIN/INCOME PROTECTION/READING-LANGUAGE SKILLS	10E800 251 122100 141 800000 10			23.42			
		client entry to correct T. Pashke salary							
C31	6/30/2018	ADMIN/CERTIFIED EMPLOYEE SALARY/UNDIFF/CURRICULUM	10E800 101 110000 141 800000 10				5,390.34		
C31	6/30/2018	ADMIN/CERTIFIED EMPLOYEE SALARY/READING-LANGUAGE SKILLS	10E800 101 122100 141 800000 10			5,390.34			
C31	6/30/2018	ADMIN/EMPLOYER PAID RETIREMENT/UNDIFF/CURRICULUM	10E800 212 110000 141 800000 10			916.35			

School District of Delavan-Darien

Year End: June 30, 2018

Adjusting journal entries

Date: 7/1/2017 To 6/30/2018

TB. 2-9

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
C31	6/30/2018	ADMIN/EMPLOYER PAID RETIREMENT/READING-LAN	10E800 212 122100 141 800000 10				916.35		
C31	6/30/2018	ADMIN/SOCIAL SECURITY/UNDIFF/CURRICULM	10E800 222 110000 141 800000 10			814.44			
C31	6/30/2018	ADMIN/SOCIAL SECURITY/READING-LANGUAGE SKIL	10E800 222 122100 141 800000 10				814.44		
C31	6/30/2018	ADMIN/MEDICARE/UNDIFF/CURRICULM	10E800 229 110000 141 800000 10			190.48			
C31	6/30/2018	ADMIN/MEDICARE/READING-LANGUAGE SKILLS	10E800 229 122100 141 800000 10				190.48		
C31	6/30/2018	ADMIN/LIFE INSURANCE/UNDIFF/CURRICULM	10E800 231 110000 141 800000 10			17.54			
C31	6/30/2018	ADMIN/LIFE INSURANCE/READING-LANGUAGE SKILL	10E800 231 122100 141 800000 10				17.54		
C31	6/30/2018	ADMIN/MEDICAL INSURANCE/UNDIFF/CURRICULM	10E800 241 110000 141 800000 10			1,831.81			
C31	6/30/2018	ADMIN/MEDICAL INSURANCE/READING-LANGUAGE S	10E800 241 122100 141 800000 10				1,831.81		
C31	6/30/2018	ADMIN/DENTAL INSURANCE/UNDIFF/CURRICULM	10E800 243 110000 141 800000 10			100.22			
C31	6/30/2018	ADMIN/DENTAL INSURANCE/READING-LANGUAGE S	10E800 243 122100 141 800000 10				100.22		
C31	6/30/2018	ADMIN/INCOME PROTECTION/UNDIFF/CURRICULM	10E800 251 110000 141 800000 10			31.93			
C31	6/30/2018	ADMIN/INCOME PROTECTION/READING-LANGUAGE S	10E800 251 122100 141 800000 10				31.93		
		client entry to correct account function code - title I							
C32	6/30/2018	ELEMENTARY/CNTRBTN TO EMPLER BENEFIT TRUST/	10E100 218 110000 000 800000 10			268.60			
C32	6/30/2018	ELEMENTARY/CNTRBTN TO EMPLER BENEFIT TRUST/	10E100 218 110000 365 802000 10				268.60		
C32	6/30/2018	ELEMENTARY/CNTRBTN TO EMPLER BENEFIT TRUST/	10E100 218 125000 000 800000 10			31,004.20			
C32	6/30/2018	ELEMENTARY/CNTRBTN TO EMPLER BENEFIT TRUST/	10E100 218 129200 322 800000 10				3,069.72		
C32	6/30/2018	ELEMENTARY/CNTRBTN TO EMPLER BENEFIT TRUST/	10E100 218 129201 322 800000 10				27,934.48		
C32	6/30/2018	ELEMENTARY/CNTRBTN TO EMPLER BENEFIT TRUST/	10E100 218 221300 365 800000 10				1,274.34		
C32	6/30/2018	ELEMENTARY/CNTRBTN TO EMPLER BENEFIT TRUST/	10E100 218 222200 000 800000 10			1,274.34			
C32	6/30/2018	PHOENIX/CNTRBTN TO EMPLER BENEFIT TRUST/GEN	10E200 218 125000 000 800000 10			4,604.58			
C32	6/30/2018	PHOENIX/CNTRBTN TO EMPLER BENEFIT TRUST/BILIN	10E200 218 129200 322 800000 10				4,604.58		
C32	6/30/2018	DDHS/CNTRBTN TO EMPLER BENEFIT TRUST/ALTERN	10E400 218 129100 000 800000 10			4,604.58			
C32	6/30/2018	DDHS/CNTRBTN TO EMPLER BENEFIT TRUST/BILINGU	10E400 218 129200 322 800000 10				4,604.58		
C32	6/30/2018	ADMIN/CNTRBTN TO EMPLER BENEFIT TRUST/UNDIFF	10E800 218 110000 000 802000 10			6,446.42			
C32	6/30/2018	ADMIN/CNTRBTN TO EMPLER BENEFIT TRUST/UNDIFF	10E800 218 110000 141 800000 10				4,507.24		
C32	6/30/2018	ADMIN/CNTRBTN TO EMPLER BENEFIT TRUST/READIN	10E800 218 122100 000 800000 10			4,507.24			
C32	6/30/2018	ADMIN/CNTRBTN TO EMPLER BENEFIT TRUST/READIN	10E800 218 122100 000 800000 10			2,494.15			
C32	6/30/2018	ADMIN/CNTRBTN TO EMPLER BENEFIT TRUST/READIN	10E800 218 122100 141 800000 10				2,494.15		
C32	6/30/2018	ADMIN/CNTRBTN TO EMPLER BENEFIT TRUST/BILINGU	10E800 218 129200 322 802000 10				6,446.42		
C32	6/30/2018	ADMIN/CNTRBTN TO EMPLER BENEFIT TRUST/OTHER	10E800 218 223900 000 800000 10			3,012.32			
C32	6/30/2018	ADMIN/CNTRBTN TO EMPLER BENEFIT TRUST/OTHER	10E800 218 223900 141 800000 10				3,012.32		
C32	6/30/2018	ADMIN/CNTRBTN TO EMPLER BENEFIT TRUST/ORIEN1	27E800 218 156700 011 800000 27			6,139.45			
C32	6/30/2018	ADMIN/CNTRBTN TO EMPLER BENEFIT TRUST/SPECIA	27E800 218 158000 341 800000 27				6,139.45		
C32	6/30/2018	ADMIN/CNTRBTN TO EMPLER BENEFIT TRUST/SPECIA	27E800 218 159100 011 802000 27			3,530.18			
C32	6/30/2018	ADMIN/CNTRBTN TO EMPLER BENEFIT TRUST/SPECIA	27E800 218 159100 341 802000 27				3,530.18		
		To correct account codes for the annual OPEB Contr							
C33	6/30/2018	GENERAL FUND/CHAPTER 1 141	10A000 000 715604 141 000000 10			19.40			
C33	6/30/2018	GENERAL FUND/CHAPTER 1 141	10A000 000 715604 141 000000 10			450.01			

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
C33	6/30/2018	ADMIN/IASA TITLE 1/UNDIFF/CURRICULM	10R800 751 110000 141 000000 10				450.01		
C33	6/30/2018	PRIVATE SCHLS/IASA TITLE 1/UNDIFF/CURRICULM	10R914 751 110000 141 000000 10				19.40		
		client entry to correct title I grant claim receivable - private and public							
C34	6/30/2018	ADMIN/FEDERAL SPECIAL PROJECTS/	10R800 730 000000 365 000000 10			5,734.34			
C34	6/30/2018	TITLE II-A QUALITY TCHR./PRIN.	10R914 730 000000 365 000000 10				5,734.34		
		client entry to correct title II grant claim receivable							
C35	6/30/2018	SPECIAL EDUCATION/DUE FROM FEDERAL GOV'T	27A000 000 715600 341 000000 27				44.24		
C35	6/30/2018	SPECIAL EDUCATION/DUE FROM FEDERAL GOV'T	27A000 000 715600 341 000000 27				344.64		
C35	6/30/2018	ADMIN/FEDERAL SPECIAL PROJECTS/DISTRICT WIDI	27R800 730 500000 341 000000 27			44.24			
C35	6/30/2018	ADMIN/FEDERAL SPECIAL PROJECTS/DISTRICT WIDI	27R800 730 500000 341 000000 27			344.64			
		client entry to record IDEA Flow thru claim receivable							
C36	6/30/2018	GENERAL FUND/CHECKING ACCT.	10A000 000 711100 000 000000 10			131,868.01			
C36	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/UNDIFF/CURRIC	10E100 241 110000 000 800000 10				15,541.06		
C36	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/UNDIFF/CURRIC	10E100 241 110000 000 802000 10				1,186.34		
C36	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/ART	10E100 241 121000 000 800000 10				1,186.34		
C36	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/READING-LANG	10E100 241 122100 000 800000 10				2,266.24		
C36	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/READING-LANG	10E100 241 122100 000 802000 10				355.90		
C36	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/GENERAL MUSI	10E100 241 125000 000 800000 10				14,354.72		
C36	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/PHYSICAL EDUC	10E100 241 143000 000 800000 10				2,372.68		
C36	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/SOCIAL WORK	10E100 241 212000 000 800000 10				486.40		
C36	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/GUIDANCE	10E100 241 213000 000 800000 10				1,067.71		
C36	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/PSY. SERVICES	10E100 241 215200 000 800000 10				782.98		
C36	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/LIB. MEDIA RES	10E100 241 222200 000 800000 10				1,660.88		
C36	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/OFFICE OF THE	10E100 241 241000 000 800000 10				2,503.18		
C36	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/OFFICE OF THE	10E100 241 241000 000 800000 10				1,779.51		
C36	6/30/2018	PHOENIX/MEDICAL INSURANCE/REGULAR CURRICUL	10E200 241 120000 000 800000 10				10,083.89		
C36	6/30/2018	PHOENIX/MEDICAL INSURANCE/REGULAR CURRICUL	10E200 241 120000 000 802000 10				444.88		
C36	6/30/2018	PHOENIX/MEDICAL INSURANCE/ART	10E200 241 121000 000 800000 10				593.17		
C36	6/30/2018	PHOENIX/MEDICAL INSURANCE/GENERAL MUSIC	10E200 241 125000 000 800000 10				3,262.44		
C36	6/30/2018	PHOENIX/MEDICAL INSURANCE/HOME EC/FACE	10E200 241 135320 000 800000 10				593.17		
C36	6/30/2018	PHOENIX/MEDICAL INSURANCE/INDUSTRIAL ARTS	10E200 241 136250 000 800000 10				148.29		
C36	6/30/2018	PHOENIX/MEDICAL INSURANCE/PHYSICAL EDUCATI	10E200 241 143000 000 800000 10				1,186.34		
C36	6/30/2018	PHOENIX/MEDICAL INSURANCE/GUIDANCE	10E200 241 213000 000 800000 10				1,067.71		
C36	6/30/2018	PHOENIX/MEDICAL INSURANCE/NURSE & T/A	10E200 241 214400 000 802000 10				296.59		
C36	6/30/2018	PHOENIX/MEDICAL INSURANCE/PSY/AT RISK	10E200 241 215000 000 800000 10				94.91		
C36	6/30/2018	PHOENIX/MEDICAL INSURANCE/OFFICE OF THE PRIN	10E200 241 241000 000 800000 10				1,186.34		
C36	6/30/2018	PHOENIX/MEDICAL INSURANCE/OFFICE OF THE PRIN	10E200 241 241000 000 800000 10				593.17		

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
C36	6/30/2018	DDHS/MEDICAL INSURANCE/REGULAR CURRICULUM	10E400 241 120000 000 802000 10				1,186.34		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/ART	10E400 241 121000 000 800000 10				1,186.34		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/ENGLISH LANGUAGE	10E400 241 122000 000 800000 10				2,965.85		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/READING-LANGUAGE SI	10E400 241 122100 000 800000 10				1,186.34		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/FOREIGN LANGUAGE	10E400 241 123000 000 800000 10				2,372.68		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/MATHEMATICS	10E400 241 124000 000 800000 10				2,372.68		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/GENERAL MUSIC	10E400 241 125000 000 800000 10				1,482.93		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/SCIENCE	10E400 241 126000 000 800000 10				2,965.85		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/SOCIAL SCIENCES	10E400 241 127000 000 800000 10				2,965.85		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/ALTERNATIVE EDUCATI	10E400 241 129100 000 800000 10				2,372.68		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/AGRICULTURAL EDUCA	10E400 241 131000 000 800000 10				593.17		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/BUSINESS EDUCATION	10E400 241 132000 000 800000 10				1,186.34		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/HOME EC	10E400 241 135330 000 800000 10				593.17		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/WOODS/INDUSTRIAL AF	10E400 241 136360 000 800000 10				1,631.22		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/PHYSICAL EDUCATION	10E400 241 143000 000 800000 10				1,779.51		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/GUIDANCE	10E400 241 213000 000 800000 10				1,601.56		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/PSY/AT RISK	10E400 241 215000 000 800000 10				94.91		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/ATHLETIC DIRECTOR	10E400 241 223100 000 802000 10				593.17		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/VOCATIONAL EDUCATIC	10E400 241 223700 000 800000 10				593.17		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/OFFICE OF THE PRINCIP	10E400 241 241000 000 800000 10				1,779.51		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/OFFICE OF THE PRINCIP	10E400 241 241000 000 800000 10				1,186.34		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/OFFICE OF THE PRINCIP	10E400 241 241000 000 802000 10				889.76		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/DEAN OF STUDENTS	10E400 241 243000 000 800000 10				593.17		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/UNDIFF/CURRICULM	10E800 241 110000 000 802000 10				5,160.58		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/READING-LANGUAGE S	10E800 241 122100 000 800000 10				3,084.48		
C36	6/30/2018	OPEB - To record Implicit Rate against Health Ins	10E800 241 212000 000 800000 10				237.27		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/NURSE & T/A	10E800 241 214400 000 800000 10				421.15		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/NURSE & T/A	10E800 241 214400 000 802000 10				860.10		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/DIRECTOR OF EDUC. S	10E800 241 221100 000 800000 10				593.17		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/DIRECTOR OF EDUC. S	10E800 241 221100 000 800000 10				593.17		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/TECHNOLOGY INTEGR.	10E800 241 221305 000 800000 10				1,186.34		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/OTHER INSTRUCTIONA	10E800 241 221900 000 800000 10				177.95		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/LIB. MEDIA RESOURCE	10E800 241 222200 000 802000 10				2,076.10		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/SPEC ED SUPERVISIO	10E800 241 223300 000 800000 10				118.63		
C36	6/30/2018	MI	10E800 241 223900 000 800000 10				1,779.51		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/BI-LINGUAL SUPERVISI	10E800 241 223901 000 800000 10				593.17		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/OFFICE OF THE SUPER	10E800 241 232100 000 800000 10				593.17		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE	10E800 241 232101 000 800000 10				593.17		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/DIRECTION OF BUSINE	10E800 241 251000 000 800000 10				1,186.34		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/BUILDINGS	10E800 241 253300 000 814000 10				7,118.04		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/DIRECTOR - MAINTENA	10E800 241 254100 000 814000 10				593.17		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/DIRECTOR - MAINTENA	10E800 241 254100 000 814000 10				2,076.10		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/STAFF SERVICES	10E800 241 264000 000 800000 10				593.17		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE	10E800 241 265000 000 800000 10				593.17		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/DIRECTOR OF TECHNC	10E800 241 266100 000 800000 10				593.17		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/COMPUTER TECHNICA	10E800 241 266400 000 800000 10				1,186.34		

School District of Delavan-Darien

Year End: June 30, 2018

Adjusting journal entries

Date: 7/1/2017 To 6/30/2018

TB. 2-12

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/COMPUTER TECHNICA	10E800 241 266400 000 802000 10				593.17		
C36	6/30/2018	SPECIAL EDUCATION/CHECKING ACCT.	27A000 000 711100 000 000000 27			29,364.72			
C36	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/SPECIAL ED.-CC	27E100 241 158000 011 800000 27				2,372.68		
C36	6/30/2018	OPEB - To record Implicit Rate against Health Ins	27E100 241 158000 019 800000 27				593.17		
C36	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/SOCIAL WORK	27E100 241 212000 011 800000 27				699.94		
C36	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/GUIDANCE	27E100 241 213000 011 800000 27				118.64		
C36	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/PSY. SERVICES	27E100 241 215200 011 800000 27				1,993.05		
C36	6/30/2018	PHOENIX/MEDICAL INSURANCE/SPECIAL ED.-COMB.	27E200 241 158000 011 800000 27				1,779.51		
C36	6/30/2018	MI	27E200 241 213000 011 800000 27				118.63		
C36	6/30/2018	PHOENIX/MEDICAL INSURANCE/PSY/AT RISK	27E200 241 215000 011 800000 27				498.26		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/SPECIAL ED.-COMB. CO	27E400 241 158000 011 800000 27				4,152.19		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/GUIDANCE	27E400 241 213000 011 800000 27				177.95		
C36	6/30/2018	DDHS/MEDICAL INSURANCE/PSY/AT RISK	27E400 241 215000 011 800000 27				498.26		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/EARLY CHILDHOOD	27E800 241 152000 011 800000 27				593.17		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/SPEECH/LANGUAGE	27E800 241 156600 011 800000 27				2,965.85		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/ORIENTATION & MOBIL	27E800 241 156700 011 800000 27				2,965.85		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/SPECIAL ED AIDE	27E800 241 159100 011 800000 27				4,504.97		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/SPECIAL ED AIDE	27E800 241 159100 011 802000 27				1,482.93		
C36	6/30/2018	OPEB - To record Implicit Rate against Health Ins	27E800 241 212000 011 800000 27				355.90		
C36	6/30/2018	MI	27E800 241 214400 011 800000 27				172.02		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/OCCUPATIONAL THER/	27E800 241 218100 011 800000 27				593.17		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/OCCUPATIONAL THER/	27E800 241 218100 011 800000 27				1,186.34		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/SPEC ED SUPERVISIO	27E800 241 223300 011 800000 27				1,186.34		
C36	6/30/2018	ADMIN/MEDICAL INSURANCE/SPEC ED SUPERVISIO	27E800 241 223301 019 800000 27				355.90		
C36	6/30/2018	FOOD SERVICE FUND/CHECKING ACCT.	50A000 000 711100 000 000000 50			1,304.95			
C36	6/30/2018	FOOD SERVICE/MEDICAL INSURANCE/BUILDINGS	50E850 241 253300 000 801000 50				296.59		
C36	6/30/2018	FOOD SERVICE/MEDICAL INSURANCE/DIRECTION OF	50E850 241 257100 000 801000 50				296.59		
C36	6/30/2018	FOOD SERVICE/MEDICAL INSURANCE	50E850 241 257201 000 800000 50				118.60		
C36	6/30/2018	FOOD SERVICE/MEDICAL INSURANCE	50E850 241 257202 000 801000 50				593.17		
C36	6/30/2018	EMPLOYEE BENEFIT TRUST FUND/CHECKING ACCT.	73A000 000 711100 000 000000 73				162,537.68		
C36	6/30/2018	ADMIN/FIDUCIARY FUND EXPENSES	73E800 994 420000 000 800000 73			162,537.68			
to record implicit rate against health ins expense									
C37	6/30/2018	SPECIAL EDUCATION/AP OTHER	27L000 000 811201 000 000000 27				9,280.75		
C37	6/30/2018	ADMIN/FEDERAL SPECIAL PROJECTS/DISTRICT WIDI	27R800 730 500000 341 000000 27			9,280.75			
to record IDEA flow thru return claim payable									
C38	6/30/2018	GENERAL FUND/AP OTHER	10L000 000 811201 000 000000 10				1,542.94		
C38	6/30/2018	ADMIN/FEDERAL SPECIAL PROJECTS/	10R800 730 000000 365 000000 10			1,542.94			
to record title II claim payable									

School District of Delavan-Darien

Year End: June 30, 2018

Adjusting journal entries

Date: 7/1/2017 To 6/30/2018

TB. 2-13

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
C39	6/30/2018	ADMIN/FEDERAL SPECIAL PROJECTS/DISTRICT WID	10R800 730 500000 381 000000 10			615.73			
C39	6/30/2018		10R914 730 500000 381 000000 10				615.73		
		to record title IV claim receivable							
C40	6/30/2018	GENERAL FUND/CHECKING ACCT.	10A000 000 711100 000 000000 10				92,528.15		
C40	6/30/2018		10E170 327 255300 000 814000 10			3,085.00			
C40	6/30/2018		10E170 327 255300 000 814000 10			44,254.80			
C40	6/30/2018		10E200 327 255300 000 814000 10			2,380.35			
C40	6/30/2018		10E200 327 255300 000 814000 10			4,200.00			
C40	6/30/2018		10E400 327 255300 000 814000 10			16,800.00			
C40	6/30/2018		10E800 327 255300 000 814000 10			1,483.00			
C40	6/30/2018		10E800 327 255300 000 814000 10			20,325.00			
C40	6/30/2018	CAPITAL PROJECTS FUND/CHECKING ACCT.	49A000 000 711100 000 000000 49			92,528.15			
C40	6/30/2018	DARIEN/CONSTRUCTION SERVICES/REMODELING	49E170 327 255300 000 801000 49				3,085.00		
C40	6/30/2018	DARIEN/CONSTRUCTION SERVICES/REMODELING	49E170 327 255300 000 801000 49				44,254.80		
C40	6/30/2018	PHOENIX/CONSTRUCTION SERVICES/REMODELING	49E200 327 255300 000 801000 49				2,380.35		
C40	6/30/2018	PHOENIX/CONSTRUCTION SERVICES/REMODELING	49E200 327 255300 000 801000 49				4,200.00		
C40	6/30/2018	DDHS/CONSTRUCTION SERVICES/REMODELING	49E400 327 255300 000 801000 49				16,800.00		
C40	6/30/2018	ADMIN/CONSTRUCTION SERVICES/REMODELING	49E800 327 255300 000 801000 49				1,483.00		
C40	6/30/2018	ADMIN/CONSTRUCTION SERVICES/REMODELING	49E800 327 255300 000 801000 49				20,325.00		
		to correct fund 49 overages							
C41	6/30/2018	GENERAL FUND/CHECKING ACCT.	10A000 000 711100 000 000000 10				1,216.00		
C41	6/30/2018	DDHS/STUDENT TRANSPORTATION/CONTRACTED F	10E400 341 256770 000 477000 10			1,216.00			
C41	6/30/2018	SPECIAL REVENUE TRUST FUND/CHECKING ACCT.	21A000 000 711100 000 000000 21			1,216.00			
C41	6/30/2018	DDHS/GIFTS/DISTRICT WIDE	21R400 291 500000 740 000000 21				1,216.00		
		client entry to correct account code							
C42	6/30/2018	ADMIN/SUPPLIES/SPEECH/LANGUAGE	27E800 411 156600 341 803000 27			529.00			
C42	6/30/2018	ADMIN/SUPPLIES/SPEECH/LANGUAGE	27E800 411 156600 341 803000 27			934.50			
C42	6/30/2018		27R800 971 500000 341 000000 27				1,463.50		
		client entry to correct text book refund							
C43	6/30/2018	ELEMENTARY/CERTIFIED EMPLOYEE SALARY/DUAL	10E100 101 129201 322 800000 10				146.28		
C43	6/30/2018	ELEMENTARY/EMPLOYER PAID RETIREMENT/DUAL L	10E100 212 129201 322 800000 10				9.80		
C43	6/30/2018	ELEMENTARY/LIFE INSURANCE/DUAL LANGUAGE	10E100 231 129201 322 800000 10				4.84		
C43	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/SOCIAL WORK	10E100 241 212000 000 800000 10				237.27		

School District of Delavan-Darien

Year End: June 30, 2018

Adjusting journal entries

Date: 7/1/2017 To 6/30/2018

TB. 2-14

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
C43	6/30/2018	ELEMENTARY/INCOME PROTECTION/DUAL LANGUAGE	10E100 251 129201 322 800000 10				10.65		
C43	6/30/2018	PHOENIX/MEDICAL INSURANCE/REGULAR CURRICULUM	10E200 241 120000 000 800000 10				444.98		
C43	6/30/2018	PHOENIX/MEDICAL INSURANCE/REGULAR CURRICULUM	10E200 241 120000 000 802000 10			444.98			
C43	6/30/2018	PHOENIX/MEDICAL INSURANCE/GUIDANCE	10E200 241 213000 000 800000 10			1,067.71			
C43	6/30/2018	DDHS/MEDICAL INSURANCE/ALTERNATIVE EDUCATION	10E400 241 129100 000 800000 10			2,372.68			
C43	6/30/2018	DDHS/MEDICAL INSURANCE/BILINGUAL/BICULTURAL	10E400 241 129200 000 800000 10				2,372.68		
C43	6/30/2018	DDHS/MEDICAL INSURANCE/GUIDANCE	10E400 241 213000 000 800000 10				1,067.71		
C43	6/30/2018	DDHS/MEDICAL INSURANCE/ATHLETIC DIRECTOR	10E400 241 223100 000 802000 10			593.17			
C43	6/30/2018	ADMIN/CERTIFIED EMPLOYEE SALARY/DUAL LANGUAGE	10E800 101 129201 322 800000 10			146.28			
C43	6/30/2018	ADMIN/EMPLOYER PAID RETIREMENT/DUAL LANGUAGE	10E800 212 129201 322 800000 10			9.80			
C43	6/30/2018	ADMIN/LIFE INSURANCE/DUAL LANGUAGE	10E800 231 129201 322 800000 10			4.84			
C43	6/30/2018	OPEB - To record Implicit Rate against Health Ins	10E800 241 212000 000 800000 10			237.27			
C43	6/30/2018	ADMIN/MEDICAL INSURANCE/NURSE & T/A	10E800 241 214400 000 800000 10			421.15			
C43	6/30/2018	ADMIN/MEDICAL INSURANCE/NURSE & T/A	10E800 241 214400 000 802000 10				421.15		
C43	6/30/2018	ADMIN/MEDICAL INSURANCE/SPECIAL ED SUPERVISOR	10E800 241 223300 000 800000 10				593.17		
C43	6/30/2018	MI	10E800 241 223900 000 800000 10			1,779.51			
C43	6/30/2018	ADMIN/MEDICAL INSURANCE/BILINGUAL SUPERVISOR	10E800 241 223901 000 800000 10				1,779.51		
C43	6/30/2018	ADMIN/MEDICAL INSURANCE/OFFICE OF THE SUPERVISOR	10E800 241 232100 000 800000 10			593.17			
C43	6/30/2018	ADMIN/MEDICAL INSURANCE	10E800 241 232101 000 800000 10				593.17		
C43	6/30/2018	ADMIN/MEDICAL INSURANCE/DIRECTOR OF TECHNICAL	10E800 241 266100 000 800000 10			593.17			
C43	6/30/2018	ADMIN/MEDICAL INSURANCE/COMPUTER TECHNICIAN	10E800 241 266400 000 800000 10				593.17		
C43	6/30/2018	ADMIN/DENTAL INSURANCE/OTHER HEALTH INSURANCE	10E800 243 291500 000 800000 10			3,128.35			
C43	6/30/2018	ADMIN/DENTAL INSURANCE/OTHER HEALTH INSURANCE	10E800 243 291500 000 800000 10			0.41			
C43	6/30/2018	ADMIN/INCOME PROTECTION/DUAL LANGUAGE	10E800 251 129201 322 800000 10			10.65			
C43	6/30/2018	ADMIN/WATER & SEWER/BUILDINGS	10E800 337 253300 000 814000 10			9,538.68			
C43	6/30/2018		10R800 971 291002 000 500000 10				3,128.35		
C43	6/30/2018		10R800 971 291002 000 500000 10				0.41		
C43	6/30/2018	AID REF	10R800 971 500000 000 000000 10				9,538.68		
client entry to correct fund 10 negative expenses									
C44	6/30/2018	DDHS/MEDICAL INSURANCE/BILINGUAL/BICULTURAL	10E400 241 129200 000 800000 10			2,372.68			
C44	6/30/2018	DDHS/MEDICAL INSURANCE/BILINGUAL/BICULTURAL	10E400 241 129200 322 800000 10				2,372.68		
C44	6/30/2018	ADMIN/DENTAL INSURANCE/OTHER HEALTH INSURANCE	10E800 243 291500 000 800000 10			5,243.00			
C44	6/30/2018	ADMIN/POSTAGE/INSTRUCTIONAL IMPROVEMENT	10E800 353 221301 000 802000 10			7.25			
C44	6/30/2018	ADMIN/POSTAGE/BOARD OF EDUCATION	10E800 353 231000 000 807000 10				7.25		
C44	6/30/2018		10R800 971 291002 000 500000 10				5,243.00		
client entry to move cobra and postage									
C45	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/SPECIAL EDUCATION	27E100 241 158000 011 800000 27				593.17		
C45	6/30/2018	OPEB - To record Implicit Rate against Health Ins	27E100 241 158000 019 800000 27			593.17			
C45	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/SOCIAL WORK	27E100 241 212000 011 800000 27				355.90		
C45	6/30/2018	ELEMENTARY/MEDICAL INSURANCE/SOCIAL WORK	27E100 241 212000 011 800000 27				355.90		

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
C45	6/30/2018	MI	27E200 241 213000 011 800000 27			118.15			
C45	6/30/2018	MI	27E200 241 213000 011 800000 27			0.48			
C45	6/30/2018	DDHS/MEDICAL INSURANCE/GUIDANCE	27E400 241 213000 011 800000 27				118.15		
C45	6/30/2018	DDHS/MEDICAL INSURANCE/GUIDANCE	27E400 241 213000 011 800000 27				0.48		
C45	6/30/2018	ADMIN/MEDICAL INSURANCE/SPECIAL ED AIDE	27E800 241 159100 011 800000 27				172.02		
C45	6/30/2018	OPEB - To record Implicit Rate against Health Ins	27E800 241 212000 011 800000 27			355.90			
C45	6/30/2018	OPEB - To record Implicit Rate against Health Ins	27E800 241 212000 011 800000 27			355.90			
C45	6/30/2018	MI	27E800 241 214400 011 800000 27			172.02			
C45	6/30/2018	ADMIN/MEDICAL INSURANCE/OCCUPATIONAL THER	27E800 241 218100 011 800000 27				1,696.22		
C45	6/30/2018	ADMIN/MEDICAL INSURANCE/PHYSICAL THERAPY	27E800 241 218200 011 800000 27			1,696.22			
C45	6/30/2018	ADMIN/MEDICAL INSURANCE/SPEC ED SUPERVISIO	27E800 241 223300 011 800000 27			1,186.34			
C45	6/30/2018	ADMIN/MEDICAL INSURANCE/SPEC ED SUPERVISIO	27E800 241 223301 019 800000 27				1,186.34		
Move OPEB JE to correct acct									
C46	6/30/2018	GENERAL FUND/CHECKING ACCT.	10A000 000 711100 000 000000 10	CLIENT		26,622.59			
C46	6/30/2018	ADMIN/FUND 27/TRANSFER TO/FROM ANOTHER FUN	10E800 827 411000 000 800000 10	CLIENT			26,622.59		
C46	6/30/2018	SPECIAL EDUCATION/CHECKING ACCT.	27A000 000 711100 000 000000 27	CLIENT			26,622.59		
C46	6/30/2018	ADMIN/TRANSFER FROM GENERAL FUND/TRANSFE	27R800 110 411000 000 000000 27	CLIENT		26,622.59			
Client Entry - Interfund transfer.									
C47	6/30/2018	PRIVATE SCHLS/PAYMENT TO NON-GOVTMENTL AG	27E914 370 436000 341 803000 27			4,184.83			
C47	6/30/2018	SPECIAL EDUCATION/AP OTHER	27L000 000 811201 000 000000 27				4,184.83		
client entry to record MJ care invoices									
C48	6/30/2018	SPECIAL EDUCATION/DUE FROM FEDERAL GOV'T	27A000 000 715600 341 000000 27			4,184.83			
C48	6/30/2018	ADMIN/FEDERAL SPECIAL PROJECTS/DISTRICT WID	27R800 730 500000 341 000000 27				4,184.83		
client entry to record idea flow thru receivable									
C49	6/30/2018	ADMIN/WORKERS COMPENSATION INSURANCE/INSU	10E800 713 270000 885 801000 10			2,647.00			
C49	6/30/2018	GENERAL FUND/AP OTHER	10L000 000 811201 000 000000 10				2,647.00		
client entry to record WC insurance payable									
C50	6/30/2018	ADMIN/PRINCIPAL-LONG TERM BONDS/LONG TERM	38E800 675 281000 000 800000 38				9,995,000.00		
C50	6/30/2018	PRINCIPAL	38E800 675 282000 000 800000 38			9,995,000.00			
C50	6/30/2018	ADMIN/INTEREST-LONG TERM BONDS/LONG TERM	38E800 685 281000 000 800000 38				1,070.24		
C50	6/30/2018	ADMIN/INTEREST-LONG TERM BONDS/LONG TERM	38E800 685 281000 000 800000 38				37,064.34		

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
C50	6/30/2018	Interest	38E800 685 282000 000 800000 38			1,070.24			
C50	6/30/2018	Interest	38E800 685 282000 000 800000 38			37,064.35			
C50	6/30/2018	DEBT SERVICE/FEES	38E839 685 281019 000 800000 38				242,883.03		
C50	6/30/2018		38E839 685 282000 000 800000 38			242,883.02			
		to correct debt per DPI							
C51	6/30/2018	ADMIN/TRUST FUND OPEB/FIDUCIARY FUND EXPEN:	73E800 991 420000 000 800000 73			47,674.97			
C51	6/30/2018	ADMIN/District Contribution/OTHER SUPPORT SERVICE	73R800 951 290000 000 000000 73				47,674.97		
		client entry to reverse credit to 73 expense account and recognize as revnue							
						34,422,809.59	34,422,809.59		
		Net Income (Loss)	1,045,156.11						