Adjusting Journal Entries

Basin SD
Fund 100-GF
Post As of 6/30/19

Acct # or Type	Account Name	Debit	Credit
100.111.100.000.000	Cash In Bank - U.-S. Bank	2,364.14	
100.113.000.000.000	Taxes Receivable	62,135.42	
100.114.100.000.000	Receivables - State Of Idaho	102,713.65	
100.219.200.000.000	Deferred Revenue		14,586.34
100.411.200.000.000	Taxes Supplemental		54,073.37
100.411.400.000.000	Taxes-Tort	6,524.29	
100.419.900.000.000	Other Local Revenue	6,761.67	
100.431.100.000.000	Base Support Program		91,021.77
100.431.800.000.000	Benefit Support		10,779.88
100.512.110.000.000	Certified Salaries	5,025.00	
100.521.110.000.000	Certified Salaries		9,505.92
100.521.115.000.000	Non-Certified Salaries		5,556.89
Totals		185,524.17	185,524.17

Adjusting Journal Entries

Basin SD
Fund 231 - Primetime
Post As of 6/30/19

Acct # or Type	Account Name	Debit	Credit
231.111.100.000.000	Cash In Bank - Primetime	1,467.98	
231.114.100.000.000	Prime Time Receivable		20.17
231.217.100.000.000	Salaries Payables		1,205.21
231.217.210.000.000	Persi		136.43
231.217.220.000.000	Fica - Social Security		74.72
231.217.221.000.000	Fica - Medicare		17.47
231.217.280.000.000	Persi Sick Leave		13.98
Totals		1,467.98	1,467.98

Adjusting Journal Entries

Basin SD
Fund 236 - ODP
Post As of 6/30/19

Acct # or Type	Account Name	Debit	Credit
236.111.100.000.000	Cash in Bank - ODP		887.82
236.515.410.108.000	ODP Supplies	887.82	
Totals		887.82	887.82

Adjusting Journal Entries

Basin SD
Fund 238 - Sources of Strength
Post As of 6/30/19

Acct # or Type	Account Name	Debit	Credit
238.111.100.000.000	Tutoring		85.41
238.111.111.000.000	Fixed Assets	85.41	
Totals		85.41	85.41

Adjusting Journal Entries

Basin SD
Fund 243 - Voc Ed
Post As of 6/30/19

Acct # or Type	Account Name	Debit	Credit
243.111.100.000.000	Cash In Bank-Voc Ed	3,950.00	
243.114.000.000.000	Receivable		3,950.00
Totals		3,950.00	3,950.00

Adjusting Journal Entries

Basin SD
Fund 251 - Title 1-A
Post As of 6/30/19

Acct # or Type	Account Name	Debit	Credit
251.114.100.000.000	Receivables	204.40	
251.221.000.000.000	Deferred Revenue		204.40
Totals		204.40	204.40

Adjusting Journal Entries

Basin SD
Fund 257 - Title VI-B IDEA
Post As of 6/30/19

Acct # or Type	Account Name	Debit	Credit
257.111.100.000.000	Cash In Bank - 6B	1,971.70	
257.114.100.000.000	Receivables	14,286.34	
257.445.650.000.000	6B Current Yr Rev		14,286.34
257.521.110.000.000	Certified Salaries		1,971.70
Totals		16,258.04	16,258.04

Adjusting Journal Entries

Basin SD
Fund 258 - Title VI-B IDEA Preschool
Post As of 6/30/19

Acct # or Type	Account Name	Debit	Credit
258.111.100.000.000	Cash In Bank - Preschool	1,257.22	
258.114.100.000.000	Receivables	1,480.99	
258.445.600.000.000	Revenue - 6B - Preschool		1,480.99
258.522.110.000.000	Certified Salaries		1,257.22
Totals		2,738.21	2,738.21

Adjusting Journal Entries

Basin SD
Fund 260 - Medicaid
Post As of 6/30/19

Acct # or Type	Account Name	Debit	Credit
260.111.100.000.000	Medicaid		10,037.81
260.521.110.000.000	Certified Salaries	6,334.71	
260.521.115.000.000	Non-Certified Salaries	3,703.10	
Totals		10,037.81	10,037.81

Adjusting Journal Entries

Basin SD
Fund 261 - Title IV-A ESSA
Post As of 6/30/19

Acct # or Type	Account Name	Debit	Credit
261.114.100.000.000	Receivables	1,356.49	
261.221.000.000.000	Deferred Revenue		1,016.87
261.445.200.000.000	Revenue - Title Iv		339.62
Totals		1,356.49	1,356.49

Adjusting Journal Entries

Basin SD
Fund 271 - Title II-A
Post As of 6/30/19

Acct # or Type	Account Name	Debit	Credit
271.114.100.000.000	Receivables	1,838.59	
271.221.000.000.000	Deferred Revenue		1,580.56
271.445.900.000.000	Revenue - Title Iia		258.03
Totals		1,838.59	1,838.59

Adjusting Journal Entries

Basin SD
Fund 290 - Child Nutrition/Food Service
Post As of 6/30/19

Acct # or Type	Account Name	Debit	Credit
290.115.100.000.000	Inventory		214.73
290.445.900.000.000	Commodities Revenue		13,121.54
290.710.450.000.000	Food And Milk Purchases	13,336.27	
Totals		13,336.27	13,336.27

Adjusting Journal Entries

Basin SD
Fund 430 - Plant Facilities
Post As of 6/30/19

Acct # or Type	Account Name	Debit	Credit
430.113.100.000.000	Receivables - Bldg Plant Facility		2,436.21
430.219.200.000.000	Deferred Revenue	2,207.65	
430.651.300.000.000	Purchased Services	228.56	
Totals		2,436.21	2,436.21