Adjusting Journal Entries

Basin SD
Fund 100-GF
Post As of 6/30/20

Acct # or Type	Account Name	Debit	Credit
100.111.100.000.000	Cash In Bank - U.-S. Bank	93,209.51	
100.113.000.000.000	Taxes Receivable	2,516.02	
100.114.100.000.000	Receivables - State Of Idaho	121,714.29	
100.219.200.000.000	Deferred Revenue	887.66	
100.411.200.000.000	Taxes Supplemental		8,983.31
100.411.400.000.000	Taxes-Tort	5,579.63	
100.419.900.000.000	Other Local Revenue		2,877.67
100.431.100.000.000	Base Support Program	19,178.78	
100.431.200.000.000	Transportation Support		765.00
100.431.800.000.000	Benefit Support		140,128.07
100.431.900.000.000	Other State Support	2,704.46	
100.512.110.000.000	Certified Salaries		17,201.81
100.512.210.000.000	Persi		2,054.00
100.512.220.000.000	Fica - Social Security		1,003.55
100.512.221.000.000	Fica - Medicare		234.63
100.512.240.000.000	Insurance		77.92
100.512.241.000.000	Veba Elementary		360.74
100.512.270.000.000	Workmans Comp Ins		105.74
100.512.280.000.000	Persi Sick Leave		67.64
100.521.110.000.000	Certified Salaries		38,056.73
100.521.115.000.000	Non-Certified Salaries		18,969.61
100.521.210.000.000	Persi		7,363.25
100.521.220.000.000	Fica - Social Security		3,510.36
100.521.221.000.000	Fica - Medicare		820.99
100.521.240.000.000	Insurance		4,796.16
100.521.241.000.000	Veba		747.84
100.521.270.000.000	Workmans Comp Ins		340.63
100.521.280.000.000	Persi Sick Leave		225.74
100.522.115.000.000	Preschool Salaries	17,201.81	
100.522.210.000.000	Preschool Persi	2,054.00	
100.522.220.000.000	Preschool Social Security	1,003.55	
100.522.221.000.000	Preschool Fica-Medicare	234.63	
100.522.240.000.000	Insurance	77.92	
100.522.241.000.000	Preschool Veba	360.74	
100.522.270.000.000	Preschool Workmans Comp	105.74	
100.522.280.000.000	Preschool Persi Sick Leave	67.64	
100.616.350.000.000	Medicaid Expenses		27,000.00
100.616.410.000.000	Gf Special Ed Supplies	20,000.00	
100.664.410.000.000	Supplies - Maintenance		20,000.00
100.920.100.000.000	Transfer Out	8,795.00	
Totals		295,691.37	295,691.37

Adjusting Journal Entries

Basin SD
Fund 230 - Sources of Strength
Post As of 6/30/20

Acct # or Type	Account Name	Debit	Credit
230.111.111.000.000	Fixed Asset -Sos		85.41
230.515.410.000.000	Sources -Supplies	85.41	
Totals		85.41	85.41

Adjusting Journal Entries

Basin SD
Fund 231 - Primetime
Post As of 6/30/20

Acct # or Type	Account Name	Debit	Credit
231.111.100.000.000	Cash In Bank - Primetime	99.53	
231.512.410.000.324	Prime Time Activities Supplies		99.53
Totals		99.53	99.53

Adjusting Journal Entries

Basin SD
Fund 251 - Title 1-A
Post As of 6/30/20

Acct # or Type	Account Name	Debit	Credit
251.114.100.000.000	Receivables	12,502.01	
251.221.000.000.000	Deferred Revenue		914.11
251.445.100.000.000	Revenue - Title I		11,587.90
Totals		12,502.01	12,502.01

Adjusting Journal Entries

Basin SD
Fund 257 - Title VI-B IDEA
Post As of 6/30/20

Acct # or Type	Account Name	Debit	Credit
257.114.100.000.000	Receivables	19,298.22	
257.221.000.000.000	Deferred Revenue		2,755.57
257.445.650.000.000	6B Current Yr Rev		16,542.65
Totals		19,298.22	19,298.22

Adjusting Journal Entries

Basin SD
Fund 258 - Title VI-B IDEA Preschool
Post As of 6/30/20

Acct # or Type	Account Name	Debit	Credit
258.114.100.000.000	Receivables	786.78	
258.221.000.000.000	Deferred Revenue		324.40
258.445.600.000.000	Revenue - 6B - Preschool		462.38
Totals		786.78	786.78

Adjusting Journal Entries

Basin SD
Fund 260 - Medicaid
Post As of 6/30/20

Acct # or Type	Account Name	Debit	Credit
260.111.100.000.000	Medicaid		101,831.30
260.521.110.000.000	Certified Salaries	38,056.73	
260.521.115.000.000	Non-Certified Salaries	18,969.61	
260.521.210.000.000	Persi	7,363.25	
260.521.220.000.000	Fica - Social Security	3,510.36	
260.521.221.000.000	Fica - Medicare	820.99	
260.521.240.000.000	Insurance	4,796.16	
260.521.241.000.000	Veba	747.84	
260.521.270.000.000	Workmans Comp Ins	340.63	
260.521.280.000.000	Persi Sick Leave	225.74	
260.616.350.000.000	Medicaid Expenses	27,000.00	
Totals		101,831.30	101,831.30

Adjusting Journal Entries

Basin SD
Fund 261 - Title IV-A ESSA
Post As of 6/30/20

Acct # or Type	Account Name	Debit	Credit
261.114.100.000.000	Receivables	4,882.27	
261.221.000.000.000	Deferred Revenue		845.87
261.445.200.000.000	Revenue - Title Iv		4,036.40
Totals		4,882.27	4,882.27

Adjusting Journal Entries

Basin SD
Fund 262 - REAP
Post As of 6/30/20

Acct # or Type	Account Name	Debit	Credit
262.419.000.000.000	Rural Ed. Achievement Program	26,118.00	
262.445.000.000.000	Rural Ed. Achievement Program		26,118.00
Totals		26,118.00	26,118.00

Adjusting Journal Entries

Basin SD
Fund 263 - Perkins III
Post As of 6/30/20

Acct # or Type	Account Name	Debit	Credit
263.111.100.000.000	Perkins-Cash		518.84
263.515.311.000.000	Test Coordinator	200.00	
263.515.380.000.000	Travel - Carl Perkins	311.51	
263.515.410.000.000	Supplies- Carl Perkins	7.33	
Totals		518.84	518.84

Adjusting Journal Entries

Basin SD
Fund 271 - Title II-A
Post As of 6/30/20

Acct # or Type	Account Name	Debit	Credit
271.114.100.000.000	Receivables	10,925.52	
271.221.000.000.000	Deferred Revenue		8,889.51
271.445.900.000.000	Revenue - Title Iia		2,036.01
Totals		10,925.52	10,925.52

Adjusting Journal Entries

Basin SD
Fund 290 - Child Nutrition/Food Service
Post As of 6/30/20

Acct # or Type	Account Name	Debit	Credit
290.115.100.000.000	Inventory	2,393.14	
290.223.000.000.000	Sales Tax Payable		35.59
290.445.900.000.000	Commodities Revenue		9,505.41
290.710.450.000.000	Food And Milk Purchases	7,147.86	
Totals		9,541.00	9,541.00

Adjusting Journal Entries

Basin SD
Fund 425 - Bus Depreciation
Post As of 6/30/20

Acct # or Type	Account Name	Debit	Credit
425.111.100.000.000	Cash in Bank - Bus Deprec	8,795.00	
425.460.100.000.000	Transfer In-Bus Deprec		8,795.00
Totals		8,795.00	8,795.00

Adjusting Journal Entries

Basin SD
Fund 430 - Plant Facilities
Post As of 6/30/20

Acct # or Type	Account Name	Debit	Credit
430.111.100.000.000	Cash In Bank - Bldg Plant Facility	246.10	
430.113.100.000.000	Receivables - Bldg Plant Facility		1,348.62
430.219.200.000.000	Deferred Revenue	1,102.52	
Totals		1,348.62	1,348.62