

**TGU PUBLIC SCHOOL DISTRICT NO. 60
TOWNER, NORTH DAKOTA**

MANAGEMENT REPORT

AS OF JUNE 30, 2022

AUDIT COMMITTEE LETTER

January 30, 2023

To the Audit Committee
The TGU Public School District No. 60

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of TGU Public School District No. 60 for the year ended June 30, 2022 and have issued our report thereon dated January 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 5, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by TGU Public School District No. 60 are described in Note 2 to the financial statements. No accounting policies were adopted, and the application of existing policies was not changed during 2022. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the TGU Public School District No. 60's financial statements were:

Management's estimates include assumptions used in determining the net pension liability for cost sharing defined benefit plans. We evaluated the key factors and assumptions used to determine future liabilities for defined benefit plans in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimates include assumptions used in determining the net OPEB liability for its NDPERS OPEB cost sharing defined benefit plan. We evaluated the key factors and assumptions used to determine the future liability for the defined benefit plan in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected such misstatements which are included in the attached schedule, "appendix I" and "appendix Ia". There were no material misstatements detected as a result of audit procedures either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 30, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, the Budgetary Comparison Schedule of the General Fund, Schedule of District's Contributions to the TFFR and NDPERS Pension Plans, Schedule of District's Contributions to the NDPERS OPEB Plan, Schedule of District's Proportionate Share of Net Pension Liability, and Schedule of District's Proportionate Share of Net OPEB Liability, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining non-major fund statements and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the roster of school officials, which accompany the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of TGU Public School District No. 60 and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



**BRADY, MARTZ & ASSOCIATES, P.C.
GRAND FORKS, NORTH DAKOTA**

MANAGEMENT LETTER

BradyMartz

To the Board of Education
TGU Public School District No. 60
Towner, North Dakota

In planning and performing our audit of the financial statements TGU Public School District No. 60 for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the District's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit, we became aware of deficiencies in internal control other than material weaknesses that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding these matters. A separate report dated January 30, 2023, contains our report on the material weaknesses in the District's internal control. This letter does not affect our report dated January 30, 2023, on the financial statements of TGU Public School District No. 60.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with TGU Public School District No. 60 personnel, and we will be pleased to discuss the comments in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing these recommendations.

This report is intended solely for the information and use of the Board of Education and management and should not be used for any other purpose. We did not audit the District's responses included in this letter, and accordingly, express no opinion on them.

We wish to take this opportunity to thank the Board of Education and management for the opportunity to provide these services and to extend our thanks to your personnel for their cooperation and assistance during our engagement.

If you have any questions in regard to our audit, or desire aid in the design or implementation of recommended changes in the control structure of your District, please do not hesitate to contact us.



BRADY, MARTZ & ASSOCIATES, P.C.
GRAND FORKS, NORTH DAKOTA

January 30, 2023

TGU Public School District No. 60
Management Letter Memorandum
For the Year Ended June 30, 2022

1. Observation:

During our walkthrough of cash disbursements, we noted that the District's current purchase order policy is to require a purchase order for most purchases. We noted several disbursements missing purchase orders. We also noted invoices are not currently formally reviewed and approved.

Recommendation:

We recommend that all cash disbursements require a purchase order and they should be approved by the appropriate party prior to the check being cut. We also recommend the District implement a policy requiring all invoices to be formally reviewed with physical documentation of approval by the school superintendent prior to issuance of payment.

2. Observation:

During our discussion with District management, it was noted there is currently no minimum fund balance policy.

Recommendation:

Recommend the District create and implement a minimum fund balance policy.

3. Observation:

There are bank accounts in the EIN of the school district that do not actually belong to the school district.

Recommendation:

Recommend the school to not allow other parties to open financial accounts using the District's EIN and to have the current account owners move the accounts to their EIN numbers.

4. Observation:

It was noted that Head Start and Early Head Start drawdowns exceeded expenditures during the year and unearned revenue was necessary to record at year end.

Recommendation:

Recommend for management to review grant drawdowns to ensure they are not drawing down in excess of expenditures incurred.

5. Observation:

It was noted while testing Head Start and Early Head Start health insurance payable the amounts withheld from employees and accrued for the employer share of health insurance are lower than the payments made for insurance over the course of the year.

TGU Public School District No. 60
Management Letter Memorandum
For the Year Ended June 30, 2022

Recommendation:

Recommend the District review health insurance in the payroll module to ensure the proper amount of health insurance is being expended and accrued.

CASH MANAGEMENT

As of June 30, 2022, cash balances in the various funds of the District totaled \$3,953,741, an increase of \$934,840 over 2021 balances. Cash by fund at June 30, 2022 and 2021 was as follows:

	<u>2022</u>	<u>2021</u>
General	\$ 2,368,564	\$ 2,364,908
Building	1,176,143	429,798
Headstart	171,025	31,527
Debt Service	98,234	101,238
Hot Lunch	139,775	91,430
	<u>\$ 3,953,741</u>	<u>\$ 3,018,901</u>

Total interest earned during FYE June 30, 2022 was \$10,231.

BUDGETING

District budgeting practices continue to be very effective. A summary of actual versus budget follows:

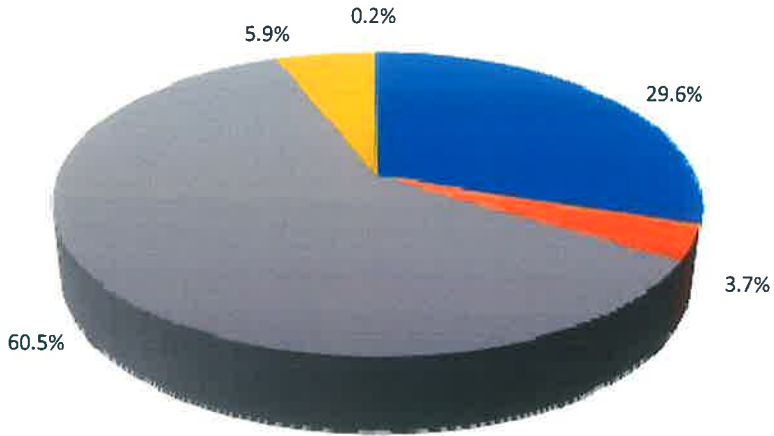
	<u>Revenues</u>		<u>Expenditures</u>	
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
General	\$ 6,091,105	\$ 5,629,211	\$ 6,069,899	\$ 6,194,314

FUND BALANCES

	<u>2022</u>	<u>2021</u>
General	\$ 2,056,098	\$ 2,126,348
Building	880,031	432,623
Headstart	(54,738)	(72,265)
Debt Service	99,668	101,670
Hot Lunch	139,775	91,430
	<u>\$ 3,120,834</u>	<u>\$ 2,679,806</u>

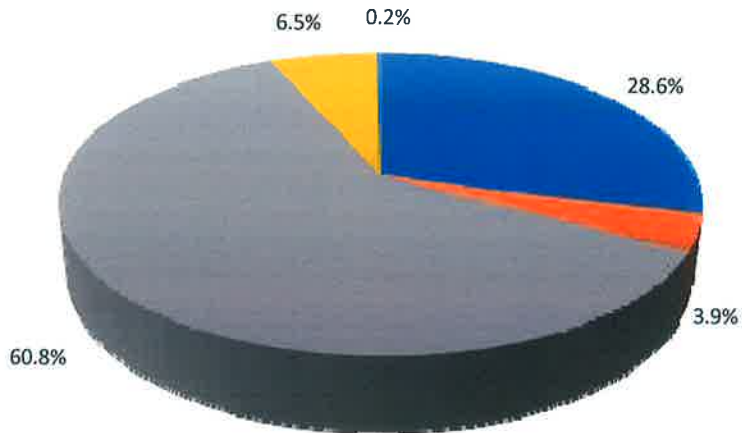
GRAPHS

**TGU PSD #60
2022 SOURCES OF GENERAL FUND REVENUES**



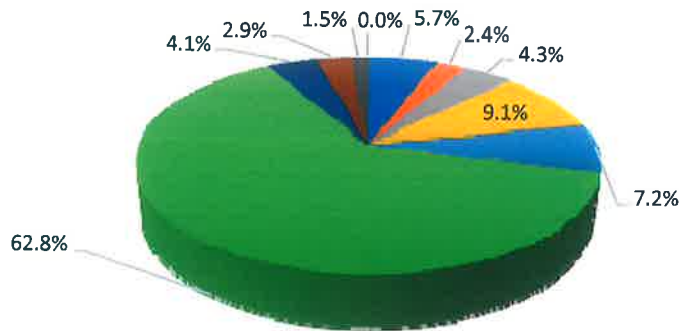
■ Local Property Taxes ■ Other Local/County Revenues ■ State Revenue ■ Federal Revenue ■ Interest

**TGU PSD #60
2021 SOURCES OF GENERAL FUND REVENUES**



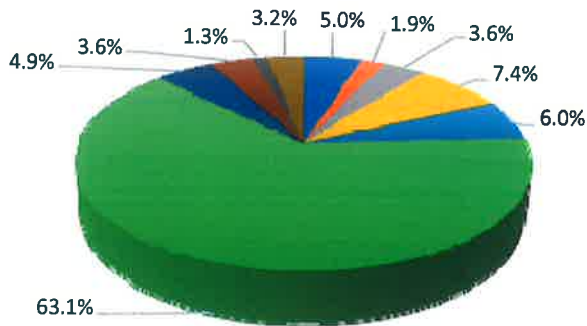
■ Local Property Taxes ■ Other Local/County Revenues ■ State Revenue ■ Federal Revenue ■ Interest

TGU PSD #60 2022 USES OF GENERAL FUND EXPENDITURES



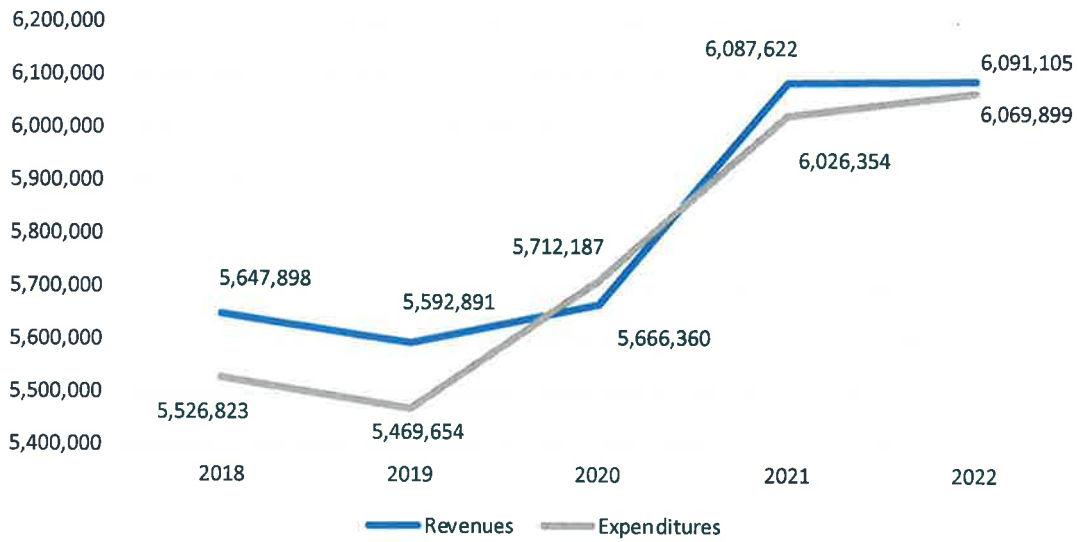
- Business Support Services ■ Instructional Support Services ■ Administration
- Operations and Maintenance ■ Transportation ■ Regular Instruction
- Special Education ■ Extra-Curricular Activities ■ Food Services
- Capital Outlay

TGU PSD #60 2021 USES OF GENERAL FUND EXPENDITURES

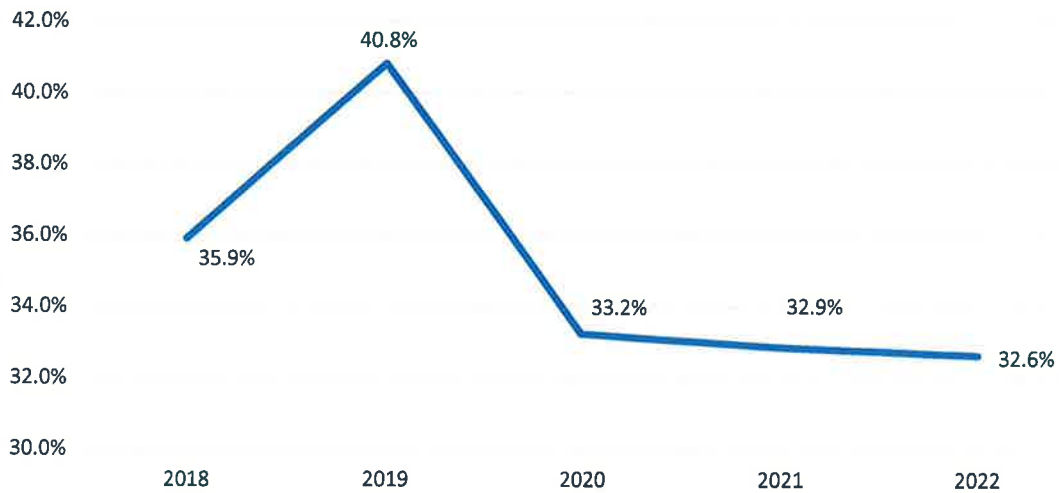


- Business Support Services ■ Instructional Support Services ■ Administration
- Operations and Maintenance ■ Transportation ■ Regular Instruction
- Special Education ■ Extra-Curricular Activities ■ Food Services
- Capital Outlay

TGU PSD #60 GENERAL FUND REVENUES AND EXPENDITURES



TGU PSD #60 GENERAL FUND UNASSIGNED BALANCE AS A PERCENTAGE OF EXPENDITURES



Appendix I

1/23/2023
4:24 PM

Client: 18352 - TGU Public School District
 Engagement: TGU Public School District #60
 Period Ending: 6/30/2022
 Trial Balance: 2400.00 - TB
 Workpaper: 2200.00 - Adjusting Journal Entries Report
 Fund Level: Fund Type
 Index: GOV, FID

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To adjust property taxes receivable and deferred revenues to actual at year end.		4250.00		
01 121	TAXES RECEIVABLE		29,367.40	
03 121	TAXES RECEIVABLE		750.46	
04 121	TAXES RECEIVABLE		1,191.91	
01 000 1110	GENERAL FUND LEVY			21,833.26
01 499	DEFERRED REVENUE			7,534.14
03 000 1161	PROPERTY TAXES			651.33
03 499	DEFERRED REVENUE			99.13
04 000 1171	SINKING AND INTEREST LEVY			1,001.84
04 499	490			190.07
Total			31,309.77	31,309.77
Adjusting Journal Entries JE # 2				
To adjust client coding of receipt on 8/30/2021 #444577 for Homestead Credit		1250.00 and GL Detail		
04 121	TAXES RECEIVABLE		426.54	
04 000 1171	SINKING AND INTEREST LEVY			426.54
Total			426.54	426.54
Adjusting Journal Entries JE # 3				
To reverse PY receivables		4230.00		
01 000 4545	CARL PERKINS VOCATIO		2,039.21	
01 141	ACCOUNTS RECEIVABLE			2,039.21
Total			2,039.21	2,039.21
Adjusting Journal Entries JE # 4				
To adjust federal revenue recorded to confirmations		4240.00		
05 000 4550	FEDERAL REVENUE		1,921.78	
05 000 1990	OTHER LOCAL RECEIPTS			1,921.78
Total			1,921.78	1,921.78
Adjusting Journal Entries JE # 5				
To adjust 21st Century receivables to actual		4230.00		
01 141	ACCOUNTS RECEIVABLE		7,681.52	
01 079 4575	21ST CENTURY			7,681.52
Total			7,681.52	7,681.52
Adjusting Journal Entries JE # 6				
To adjust transfers from general fund to building fund to correct account		GL Detail		
03 000 5200	ESSER FUNDS		27,012.93	
03 109 5200	ESSER FUNDS		64,442.83	
03 000 000 000 5300 000	Transfers In			91,455.76
Total			91,455.76	91,455.76
Adjusting Journal Entries JE # 7				
To record USDA Commodities Received		4240.00		
05 999 999 999 9999 999	USDA COMMODITIES RECEIVED		21,994.89	
05 999 9999	USDA COMMODITIES RECEIVED			21,994.89
Total			21,994.89	21,994.89
Adjusting Journal Entries JE # 8				
To adjust CTE receivables and revenue to actual.		4225.00, 4225.02		
01 000 3300	CAREER & TECH		14,344.60	
01 141	ACCOUNTS RECEIVABLE			14,344.60
Total			14,344.60	14,344.60
Adjusting Journal Entries JE # 9				
To adjust voided check processed in wrong period		4115.00		
01 000 001 000 2700 120	TOWNER BUS DRIVERS		2,350.00	
01 000 001 000 2700 220	SOCIAL SECURITY		179.78	
01 101	CASH IN BANK			1,778.84
01 461	FICA/MEDICARE/FED TAX PAYABLE			730.94
01 462	STATE TAX PAYABLE			20.00
Total			2,529.78	2,529.78
Adjusting Journal Entries JE # 10				
To adjust ND DPI State Aid Formula revenue for STARS Rewrite expenditures withheld from payments from ND DPI. This is in accordance with ND DPI request to record this revenue and expense		4225.00		
01 000 000 000 2310 890	BOARD MISCELLANEOUS		30,008.00	
01 000 3110	FOUNDATION AID/DR ED			30,008.00
Total			30,008.00	30,008.00

Appendix I

1/23/2023
4:24 PM

Adjusting Journal Entries JE # 11
To record additional accounts payable at YE
03 109 000 000 4220 450 ESSER II
03 421 ACCOUNTS PAYABLE
Total

5105.00

298,717.33

298,717.33

298,717.33

298,717.33

Adjusting Journal Entries JE # 12
To recode scholarship income received and expenditures incurred into seperate fund

B and Board Minutes

06 001 1727 Scholarships
06 101 CASH
07 001 000 410 3400 540 SCHOLARSHIPS
07 101 CASH
06 001 000 410 3400 540 Scholarships
06 101 CASH
07 000 1727 SCHOLARSHIP DONATIONS
07 101 CASH

90,000.00

90,000.00

90,000.00

90,000.00

90,000.00

90,000.00

90,000.00

90,000.00

Total

360,000.00

360,000.00

Total Adjusting Journal Entries

862,429.18

862,429.18

Total All Journal Entries

862,429.18

862,429.18

Appendix Ia

1/23/2023
4:29 PM

Client: **18352 - TGU Public School District**
 Engagement: **TGU Public School District #60**
 Period Ending: **6/30/2022**
 Trial Balance: **2400.01 - HeadStart TB**
 Workpaper: **2200.01 - Adjusting Journal Entries Report - Head Start**
 Fund Level: **All**
 Index: **All**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To record prior year AJEs not recorded by client				
		PY AJEs		
01 101	CASH		10,905.58	
01 121	ACCOUNTS RECEIVABLE		116,819.08	
01 463	FEDERAL TAX PAYABLE		23,053.98	
01 464	HEALTH INSURANCE PAYABLE		4,905.75	
01 762	FUND BALANCE-UNRESERVED,		2,003.68	
01 762	FUND BALANCE-UNRESERVED,		55,824.53	
01 762	FUND BALANCE-UNRESERVED,		29,555.31	
01 762	FUND BALANCE-UNRESERVED,		11,845.06	
01 762	FUND BALANCE-UNRESERVED,		34,254.64	
03 462	STATE TAX PAYABLE		1,316.12	
03 464	HEALTH INSURANCE PAYABLE		1,845.86	
03 762	FUND BALANCE-UNRESERVED,		6,256.50	
03 762	FUND BALANCE-UNRESERVED,		10,496.98	
03 762	FUND BALANCE-UNRESERVED,		33,092.95	
01 101	CASH			5,922.53
01 101	CASH			29,555.31
01 121	ACCOUNTS RECEIVABLE			5,922.53
01 121	ACCOUNTS RECEIVABLE			34,254.64
01 464	HEALTH INSURANCE PAYABLE			2,003.68
01 468	DENTAL INSURANCE PAYABLE			4,905.75
01 500	Deferred Revenue			55,824.53
01 762	FUND BALANCE-UNRESERVED,			116,819.08
01 762	FUND BALANCE-UNRESERVED,			10,905.58
01 762	FUND BALANCE-UNRESERVED,			23,053.98
03 101	CASH			10,496.98
03 464	HEALTH INSURANCE PAYABLE			7,572.62
03 468	DENTAL INSURANCE PAYABLE			1,845.86
03 500	Deferred Revenue			33,092.95
Total			342,176.02	342,176.02
Adjusting Journal Entries JE # 2				
To record Head Start and Early Head Start In-Kind revenue for December - June 2022				
		Client File		
02 022 000 8360 490	NFS HEALTH/DISABILITY SERVICES		21,389.35	
02 022 000 8360 890	NFS ADULT VOLUNTEERS		628.77	
02 022 000 8360 891	NFS PARENT SERVICES		184,583.69	
02 022 000 8360 893	NFS OTHER		8,414.20	
04 030 000 8370 490	NFS HEALTH/DISABILITY SERVICES		1,008.37	
04 030 000 8370 891	NFS PARENT SERVICES		133,072.18	
04 030 000 8370 893	NFS OTHER		2,354.00	
02 022 1600	HS NFS (IN-KIND)			215,016.01
04 030 1600	EHS NFS (IN-KIND)			136,434.55
Total			351,450.56	351,450.56
Adjusting Journal Entries JE # 3				
To record deferred revenue as of June 30				
		4230.00A		
01 022 4600	HS PA 22 OPERATING		125,775.78	
01 022 4700	HEALTH AND SAFETY GRANT		9,101.55	
01 022 4701	TECHNOLOGY GRANT		10.30	
01 022 4703	STABILIZATION GRANT		2,958.69	
03 030 4703	STABILIZATION GRANT		2,635.47	
03 030 4800	EHS PA 25 OPERATING GRANT		3,306.96	
01 500	Deferred Revenue			125,775.78
01 500	Deferred Revenue			12,070.54
03 500	Deferred Revenue			3,306.96
03 500	Deferred Revenue			2,635.47
Total			143,788.75	143,788.75
Adjusting Journal Entries JE # 4				
To record Head Start and Early Head Start In-Kind revenue for July - November 2021				
		Client File		
02 022 000 8360 490	NFS HEALTH/DISABILITY SERVICES		13,267.82	
02 022 000 8360 890	NFS ADULT VOLUNTEERS		345.75	
02 022 000 8360 891	NFS PARENT SERVICES		96,563.83	
02 022 000 8360 893	NFS OTHER		5,394.23	
04 030 000 8370 490	NFS HEALTH/DISABILITY SERVICES		560.70	
04 030 000 8370 891	NFS PARENT SERVICES		41,893.74	
04 030 000 8370 893	NFS OTHER		2,001.57	
02 022 1600	HS NFS (IN-KIND)			115,571.63
04 030 1600	EHS NFS (IN-KIND)			44,456.01
Total			160,027.64	160,027.64

Appendix Ia

1/23/2023
4:29 PM

Adjusting Journal Entries JE # 5

Client Trial Balance was out of balance. One sided entry is to fix the issue

01 022 1990 Miscellaneous Revenue
03 030 1100 Miscellaneous Revenue

TB

Total		1,276.75	38.61
	0.00		1,315.36

Adjusting Journal Entries JE # 6

To recode receipt of PY IRS overpayment. In PY, this was recorded as a reduction of the payable and the receipt was recorded by the client as a reduction of expense

01 022 000 3000 220 FICA/MEDICARE
01 463 FEDERAL TAX PAYABLE

GL

Total	23,053.98	23,053.98	
	23,053.98		23,053.98

Adjusting Journal Entries JE # 7

To reverse prior year receivables

01 022 000 1800 900 DONT USE - STRIVING
01 022 000 2000 900 DONT USE - STRIVING
01 121 ACCOUNTS RECEIVABLE

Head Start GL

Total	27,301.38 89,517.70		116,819.08
		116,819.08	116,819.08

Adjusting Journal Entries JE # 8

To recode Striving Readers Federal grant revenue received from Devils Lake PSD

01 020 180 8370 900 STRIVING READERS PROFESSIONAL
01 020 180 8370 900 STRIVING READERS PROFESSIONAL
01 022 200 8370 900 STRIVING READERS CLASSROOM
01 022 200 8370 900 STRIVING READERS CLASSROOM
01 022 200 8370 910 STRIVING READERS CHILD CARE COLLABORATION
01 022 200 8370 910 STRIVING READERS CHILD CARE COLLABORATION
01 022 200 8370 910 STRIVING READERS CHILD CARE COLLABORATION
01 022 200 8370 910 STRIVING READERS CHILD CARE COLLABORATION
01 022 200 8370 910 STRIVING READERS CHILD CARE COLLABORATION
01 022 000 2000 900 DONT USE - STRIVING
01 022 4290 STRIVING READERS GRANT

L Detail and 4230.00A

Total	2,324.44 6,380.00 624.12 10,633.71 961.78 435.10 83.46 27.60 500.10	7,194.85	14,775.46
		21,970.31	21,970.31

Adjusting Journal Entries JE # 9

To adjust receipts out of Taxes & Interest account. Receipts for Telephone taxes and reimbursement from US Treasury.

01 022 000 1000 820 TAXES & INTEREST
01 022 1990 Miscellaneous Revenue

GL Detail and TB

Total	10,732.83		10,732.83
	10,732.83		10,732.83

Adjusting Journal Entries JE # 10

To recode Head Start revenue that was coded to fund balance

01 766 FUND BALANCE-HEADSTART COVID
01 767 FUND BALANCE - HEADSTART
03 766 FUND BALANCE-HEADSTART COVID
01 022 4600 HS PA 22 OPERATING
03 030 4800 EHS PA 25 OPERATING GRANT

4230.00a

Total	973.47 303.28 38.61	1,276.75	38.61
		1,315.36	1,315.36

Adjusting Journal Entries JE # 11

To reclass Stabilization Grant received out of expenditures

01 022 000 8360 510 ANAMOOSE STABILIZATION GRANT
01 022 000 8360 520 DEVILS LAKE STABILIZATION GRANT
01 022 000 8360 530 HARVEY STABILIZATION GRANT
01 022 000 8360 540 RUGBY STABILIZATION GRANT
01 022 000 8360 550 TOWNER STABILIZATION GRANT
03 030 000 8360 520 DEVILS LAKE STABILIZATION GRANT
01 022 4703 STABILIZATION GRANT
03 030 4703 STABILIZATION GRANT

GL Detail

Total	2,350.00 15,000.00 2,125.00 4,400.00 2,525.00 48,000.00	26,400.00	48,000.00
		74,400.00	74,400.00

Adjusting Journal Entries JE # 12

To reclass Health and Safety grant revenue out of expenditure accounts

01 022 400 8360 510 ANAMOOSE HEALTH GRANT
01 022 400 8360 520 DEVILS LAKE HEALTH GRANT
01 022 400 8360 530 HARVEY HEALTH GRANT
01 022 400 8360 540 RUGBY HEALTH GRANT
01 022 400 8360 550 TOWNER HEALTH GRANT
01 022 4700 HEALTH AND SAFETY GRANT

GL Detail

Total	7,000.00 6,000.00 7,700.00 10,000.00 10,000.00	40,700.00	40,700.00
		40,700.00	40,700.00

Adjusting Journal Entries JE # 13

To reclass Technology grant revenue out of expenditure accounts

01 022 600 8360 510 ANAMOOSE TECHNOLOGY GRANT
01 022 600 8360 520 DEVILS LAKE TECHNOLOGY GRANT
01 022 600 8360 530 HARVEY TECHNOLOGY GRANT
01 022 600 8360 540 RUGBY TECHNOLOGY GRANT
01 022 600 8360 550 TOWNER TECHNOLOGY GRANT
01 022 4701 TECHNOLOGY GRANT

GL Detail

Total	1,304.00 3,000.00 3,000.00 2,000.00 1,604.00	10,908.00	
		10,908.00	

Appendix Ia

1/23/2023
4:29 PM

Total		10,908.00	10,908.00
Adjusting Journal Entries JE # 14			
To reclass Quality Improvement grant revenue out of expenditure accounts			
	GL Detail		
01 022 200 8360 510	ANAMOOSE QUALITY IMPROVEMENT	1,500.00	
01 022 200 8360 520	DEVILS LAKE QUALITY	4,500.00	
01 022 200 8360 530	HARVEY QUALITY IMPROVEMENT	1,500.00	
01 022 200 8360 540	RUGBY QUALITY IMPROVEMENT	2,250.00	
01 022 200 8360 550	TOWNER QUALITY IMPROVEMENT	1,500.00	
01 022 4702	QUALITY IMPROVEMENT GRANT		11,250.00
Total		11,250.00	11,250.00
	Total Adjusting Journal Entries	1,308,592.53	1,309,907.89
	Total All Journal Entries	1,308,592.53	1,309,907.89

