

North Boone #200  
Educational Fund  
Adjusting Journal Entries  
June 30, 2023

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ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
		1			
3235	CTE - AGRICULTURE EDUCATION		x		1,511.00
4600	FED.-SP. ED. PRE-SCHOOL FLOW THROUGH		x	47,820.00	
4620	FED.-SP. ED.-I.D.E.A.-FLOW THROUGH - To reclassify IDEA Funds		x		46,309.00
		2			
3999	OTHER STATE FUNDS		x	22,440.00	
4300	TITLE 1 - LOW INCOME		x		887.00
4600	FED.-SP. ED. PRE-SCHOOL FLOW THROUGH		x		2,691.00
4909	TITLE III - ENGLISH LANGUAGE ACQUISITION - To reclassify Title I		x		18,862.00
		3			
1999	OTHER LOCAL REVENUE		x	43,934.78	
4991	MEDICAID MATCHING - ADMIN OUTREACH		x		37,241.07
4992	MEDICAID MATCHING - FEE FOR SERVICE - To reclassify Other Local to Medicaid		x		6,693.71
		4			
1890	OTHER		x	2,266.83	
4992	MEDICAID MATCHING - FEE FOR SERVICE - To reclassify Other to Medicaid FFS		x		2,266.83
		5			
3999	OTHER STATE FUNDS		x	228,440.00	
4999	OTHER FEDERAL - To reclassify Other State as Federal		x		228,440.00
		6			
1110.1	ED FUND - GENERAL LEVY- CURRENT LEVY		x		3,583,232.00
1110.2	ED FUND - GENERAL LEVY- PRIOR YR. LEVY		x	3,593,951.72	
1110.3	ED FUND - GENERAL LEVY- BACK TAXES		x	5,377.01	
1140.1	SPECIAL ED LEVY- CURRENT LEVY		x		574,835.00
1140.2	SPECIAL ED LEVY- PRIOR YR. LEVY		x	574,367.98	
1140.3	SPECIAL ED LEVY- BACK TAXES		x	3,478.27	
1190.1	OTHER LEVIES- CURRENT LEVY		x		5,239.83
1190.2	OTHER LEVIES- PRIOR YR. LEVY		x		7,093.65
1210	MOBILE HOME TAX		x		6,805.77
1510	INTEREST ON INVESTMENTS		x	31.57	
1110.2	ED FUND - GENERAL LEVY- PRIOR YR. LEVY		x		16,489.94
1210	MOBILE HOME TAX		x	17,004.10	
1140.2	SPECIAL ED LEVY- PRIOR YR. LEVY		x		166.59
1190.1	OTHER LEVIES- CURRENT LEVY		x		3,281.17
1999	OTHER LOCAL REVENUE - To adjust RE Taxes to actual and respread		x	2,933.30	

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ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
		7			
3999	OTHER STATE FUNDS		x	28.00	
4999	OTHER FEDERAL - Adjust ESSER funds from state source		x		28.00
		8			
1912.6	SPEC ED PROGRAM K-12 - TUITION		x	390,352.39	
4110.6	PAYMTS TO OTHER GOVT UNITS-REG-OTHER		x		10,772.00
4120.6	PAYMTS TO OTHER GOVT UNITS-SPEC ED-OTHER - To reclassify Payments to private organizations		x		379,580.39
		9			
1230	CORP PERS PROP REPLACEMENT TAX		x	30,000.00	
112	CASH - To cover lien in IMRF		x		30,000.00
		10			
126	STUDENT ACTIVITY FUND CASH & INV		x	207,437.00	
715	STUDENT ACTIVITY FUND BALANCE		x		207,437.00
730	UNRESERVED FUND BALANCE		x	22,746.37	
190	OTHER CURRENT ASSETS		x		3,714.56
1100.3	REGULAR INSTRUCTION - PURCHASED SERVICES - To correct beginning fund balance		x		19,031.81
		11			
126	STUDENT ACTIVITY FUND CASH & INV		x	1,000.00	
1799	STUDENT ACTIVITY FUND REVENUES		x		224,597.00
1999.6	STUDENT ACTIVITY EXPENDITURES - To record current year Student Activity Fund activity		x	223,597.00	
		12			
1890	OTHER		x	46,167.20	
4999	OTHER FEDERAL - To reclassify FEMA Grant flowed through IL EMA		x		46,167.20
		13			
160	OTHER RECEIVABLES		x		7,470.24
1999	OTHER LOCAL REVENUE		x	1,437.54	
1999	OTHER LOCAL REVENUE		x		6,564.31
190	OTHER CURRENT ASSETS - To remove Flex Plan from General Cash and Other Assets		x	12,597.01	
		14			
112	CASH		x	17,426.50	
160	OTHER RECEIVABLES - To remove Insurance Receivables for presentation purposes		x		17,426.50

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		15			
112	CASH		x	9,261.59	
480	PAYROLL DEDUCTIONS PAYABLE - To remove liability for presentation purposes		x		9,261.59
		16			
112	CASH		x	18,620.74	
1100.3	REGULAR INSTRUCTION - PURCHASED SERVICES - To correct cash to actual		x		18,620.74
		17			
112	CASH		x	7,901,307.29	
120	INVESTMENTS - To reclassify cash equivalents (CLIENT DO NOT POST)		x		7,901,307.29
		18			
112	CASH		x	203,011.31	
120	INVESTMENTS - To adjust for overdrawn Investment balances		x		203,011.31
		19			
1999	OTHER LOCAL REVENUE		x	15,832.29	
1950	REFUND OF PRIOR YEAR EXPENDITURES - To reclassify State of IL refunds		x		15,832.29
		20			
1999	OTHER LOCAL REVENUE		x	206,190.38	
1890	OTHER - To reclassify Other Student Fees		x		206,190.38
		21			
4180	On Behalf Payments		x	5,610,323.00	
3998	ON BEHALF PAYMENTS - To record On-Behalf Payment		x		5,610,323.00

19,459,381.17	19,459,381.17
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North Boone #200  
Operations and Maintenance Fund  
Adjusting Journal Entries  
June 30, 2023

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ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
		1			
1999	OTHER LOCAL REVENUE		x	4,559.97	
1111.2	O&M FUND - GENERAL LEVY- PRIOR YR. LEVY		x		4,559.97
1111.1	O&M FUND - GENERAL LEVY- CURRENT LEVY		x		810,889.00
1111.2	O&M FUND - GENERAL LEVY- PRIOR YR. LEVY		x	814,094.25	
1111.3	O&M FUND - GENERAL LEVY- BACK TAXES		x	835.30	
1190.2	OTHER LEVIES- PRIOR YR. LEVY		x		2,639.54
1210	MOBILE HOME TAX		x		1,397.00
1510	INTEREST ON INVESTMENTS		x		4.01
	- To adjust RE Taxes to actual and respread				
		2			
1999	OTHER LOCAL REVENUE		x	4,374.90	
4090	OTHER DIRECT GRANTS		x		4,374.90
	- To reclassify e-rate				
		3			
2540.5	OPER AND MAINT-CAP OUTLAY		x	39,258.90	
112	CASH		x		39,258.90
	- To reverse double booking of expense				
		4			
112	CASH		x	2,360,791.48	
120	INVESTMENTS		x		2,360,791.48
	- To reclassify cash equivalents (CLIENT DO NOT POST)				
				<u>3,223,914.80</u>	<u>3,223,914.80</u>
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North Boone #200  
Debt Services Fund  
Adjusting Journal Entries  
June 30, 2023

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ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
		1			
1112.1	DS FUND - GENERAL LEVY- CURRENT LEVY		x		1,207,022.00
1112.2	DS FUND - GENERAL LEVY- PRIOR YR. LEVY		x	1,205,490.24	
1112.3	DS FUND - GENERAL LEVY- BACK TAXES		x	7,068.51	
1190.2	OTHER LEVIES- PRIOR YR. LEVY		x		3,576.51
1210	MOBILE HOME TAX		x		1,955.00
1510	INTEREST ON INVESTMENTS		x		5.24
	- To adjust RE Taxes to actual and respread				
		2			
1510	INTEREST ON INVESTMENTS		x	3,117.00	
730	UNRESERVED FUND BALANCE		x		3,117.00
	- To correct beginning fund balance				
		3			
5400.6	DEBT SERVICES - OTHER		x	3,500.00	
5300.6	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DE		x		3,500.00
	- Reclass bond agent fee on 2016 bond payment				
		4			
1510	INTEREST ON INVESTMENTS		x	100,929.75	
5300.6	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DE		x		97,429.75
5400.6	DEBT SERVICES - OTHER		x		3,500.00
	- Refund of 2016 bond overpayment, book payable bond agent fees refunded that should have been paid back to baird				
		5			
5200.6	INTEREST ON LONG TERM DEBT		x	3,635,400.75	
5300.6	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DE		x		3,635,400.75
	- To reclass FY24 interest paid on 2017 refunding bond				
		6			
112	CASH		x	4,128,086.37	
120	INVESTMENTS		x		4,128,086.37
	- To reclassify cash equivalent (CLIENT DO NOT POST)				
				<u>9,083,592.62</u>	<u>9,083,592.62</u>
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North Boone #200  
Transportation Fund  
Adjusting Journal Entries  
June 30, 2023

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ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
		1			
1113.2	TRAN FUND - GENERAL LEVY- PRIOR YR. LEVY		x		472.70
1999	OTHER LOCAL REVENUE		x	472.70	
1113.1	TRAN FUND - GENERAL LEVY- CURRENT LEVY		x		529,781.00
1113.2	TRAN FUND - GENERAL LEVY- PRIOR YR. LEVY		x	531,994.00	
1113.3	TRAN FUND - GENERAL LEVY- BACK TAXES		x	572.03	
1190.2	OTHER LEVIES- PRIOR YR. LEVY		x		1,869.43
1210	MOBILE HOME TAX		x		913.00
1510	INTEREST ON INVESTMENTS		x		2.60
	- to adjust RE Taxes to actual and respread				
		2			
112	CASH		x	2,136,207.72	
120	INVESTMENTS		x		2,136,207.72
	- To reclassify cash equivalents (CLIENT DO NOT POST)				
				<u>2,669,246.45</u>	<u>2,669,246.45</u>
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North Boone #200  
 Illinois Municipal Retirement Fund  
 Adjusting Journal Entries  
 June 30, 2023

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ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
		1			
1114.2	IMRF FUND - GENERAL LEVY- PRIOR YR. LEVY		x		1,008.16
1150.2	S.S./MEDICARE- PRIOR YR. LEVY		x		1,051.70
1210	MOBILE HOME TAX		x	1,051.70	
1999	OTHER LOCAL REVENUE		x	1,008.16	
1114.1	IMRF FUND - GENERAL LEVY- CURRENT LEVY		x		134,510.00
1114.2	IMRF FUND - GENERAL LEVY- PRIOR YR. LEVY		x	135,233.59	
1114.3	IMRF FUND - GENERAL LEVY- BACK TAXES		x	191.01	
1150.1	S.S./MEDICARE- CURRENT LEVY		x		212,374.00
1150.2	S.S./MEDICARE- PRIOR YR. LEVY		x	213,264.00	
1150.2	S.S./MEDICARE- PRIOR YR. LEVY		x	222.34	
1190.2	OTHER LEVIES- PRIOR YR. LEVY		x		1,353.69
1210	MOBILE HOME TAX		x		671.00
1510	INTEREST ON INVESTMENTS		x		2.25
	- To adjust RE Taxes to actual and respread				
		2			
112	CASH		x	30,000.00	
1230	CORP PERS PROP REPLACEMENT TAX		x		30,000.00
	- To cover lien				
		3			
112	CASH		x	250,213.99	
120	INVESTMENTS		x		250,213.99
	- To reclassify cash equivalent (CLIENT DO NOT POST)				
				631,184.79	631,184.79
			CHECK S/B -0-		-

North Boone #200  
Capital Projects Fund  
Adjusting Journal Entries  
June 30, 2023

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ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
		1			
1983	SCHOOL FACILITY OCCUPATION TAX PROCEEDS		x	71,787.55	
1510	INTEREST ON INVESTMENTS		x		71,787.55
1983	SCHOOL FACILITY OCCUPATION TAX PROCEEDS		x	2977.77	
1510	INTEREST ON INVESTMENTS - To reclass misposted interest and sales tax revenue		x		2977.77
		2			
180	PREPAID ITEMS		x	91,835.00	
410	LOANS FROM OTHER FUNDS - To reverse erroneous interfund loan per District		x		91,835.00
		3			
112	CASH		x	39,258.90	
2530.5	FACILITY ACQ. & CONSTR. - CAP. OUTLAY - To reverse double booking of expense		x		39,258.90
		4			
112	CASH		x	311,287.69	
120	INVESTMENTS - To reclassify cash equivalents (CLIENT DO NOT POST)		x		311,287.69
		5			
2530.5	FACILITY ACQ. & CONSTR. - CAP. OUTLAY		x	152,527.40	
2530.3	FACILITY ACQ. & CONSTR. - PURCH SERV - To reclassify parking lot architect fees		x		152,527.40
				<u>669,674.31</u>	<u>669,674.31</u>
				CHECK S/B -0-	<u>-</u>



North Boone #200  
Working Cash Fund  
Adjusting Journal Entries  
June 30, 2023

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ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
		1			
1115.1	WC FUND - GENERAL LEVY- CURRENT LEVY		x		12,033.00
1115.2	WC FUND - GENERAL LEVY- PRIOR YR. LEVY		x	12,131.91	
1115.3	WC FUND - GENERAL LEVY- BACK TAXES		x	6.36	
1190.2	OTHER LEVIES- PRIOR YR. LEVY		x		64.23
1210	MOBILE HOME TAX		x		41.00
1510	INTEREST ON INVESTMENTS		x		0.04
	- To respread RE Taxes				
		2			
112	CASH		x	737,862.74	
120	INVESTMENTS		x		737,862.74
	- To reclassify cash equivalents (CLIENT DO NOT POST)				
				<u>750,001.01</u>	<u>750,001.01</u>
				CHECK S/B -0-	<u>-</u>

North Boone #200  
Tort Fund  
Adjusting Journal Entries  
June 30, 2023

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ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
		1			
1999	OTHER LOCAL REVENUE		x	112.10	
1120.2	TORT FUND - GENERAL LEVY- PRIOR YR. LEVY		x		112.10
1120.1	TORT FUND - GENERAL LEVY- CURRENT LEVY		x		125,501.00
1120.2	TORT FUND - GENERAL LEVY- PRIOR YR. LEVY		x	126,025.70	
1120.3	TORT FUND - GENERAL LEVY- BACK TAXES		x	134.01	
1190.2	OTHER LEVIES- PRIOR YR. LEVY		x		442.41
1210	MOBILE HOME TAX		x		216.00
1510	INTEREST ON INVESTMENTS		x		0.30
	- To adjust RE Taxes to actual and respread				
		2			
112	CASH		x	102,976.43	
120	INVESTMENTS		x		102,976.43
	- To reclassify cash equivalents (CLIENT DO NOT POST)				
		3			
1999	OTHER LOCAL REVENUE		x	13,383.79	
1950	REFUND OF PRIOR YEAR EXPENDITURES		x		13,383.79
	- To reclassify PSIC Insurance Claims from PY				
		4			
1100	REGULAR INSTRUCTION - PURCHASED SERVICES		x	1,343.08	
1100.2	REGULAR INSTRUCTION - EMPLOYEE BENEFITS		x		1,343.08
	- To reclassify IDES payment				
				<u>243,975.11</u>	<u>243,975.11</u>
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North Boone #200  
 Fire Prevention and Safety Fund  
 Adjusting Journal Entries  
 June 30, 2023

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ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
		1			
1118.2	FS FUND - GENERAL LEVY- PRIOR YR. LEVY		x	230,606.60	
120	INVESTMENTS		x		230,606.60
	- To adjust RE Taxes to actual				
		2			
112	CASH		x	55,812.57	
120	INVESTMENTS		x		55,812.57
	- To reclassify cash equivalents (CLIENT DO NOT POST)				
		3			
120	INVESTMENTS		x	203,011.31	
112	CASH		x		203,011.31
	- To adjust for overdrawn investment balance				
				489,430.48	489,430.48
				489,430.48	489,430.48
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North Boone CUSD No. 200  
Adjusting Journal Entries  
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ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
<b>EDUCATIONAL FUND</b>					
10-23-112-000	CASH IN BANK BK 1			218,320.14	
10-23-121-602	ILSDLAF+ PMA INVEST BK 7				203,011.31
10-23-126-000	STUDENT ACTIVITY FUND CASH & INVESTMENTS			208,437.00	
10-23-160-000	FLEX ACCOUNT				7,470.24
10-23-163-000	IMRF INSURANCE RECEIVABLES				12,875.14
10-23-163-001	INS. RECEIVABLES-COBRA				4,114.61
10-23-163-002	INS. RECEIVABLES-ISTAD				95.67
10-23-163-003	INS. RECEIVABLES-KLEIN				341.08
10-23-199-000	FLEX SPENDING ACCOUNT			8,882.45	
10-23-480-250	PAYROLL DEDUCTIONS PAYABLE			4,126.27	
10-23-480-999	TRS RECON ACCOUNT			0.15	
10-23-481-032	ALL-STATE LIFE INSURANCE			32.42	
10-23-481-040	HRA ACCOUNT				13,420.43
10-23-704-000	FUND BALANCE			22,746.37	
10-23-715-000	STUDENT ACTIVITY FUND BALANCE				207,437.00
10-23-123000-0-00	CPP REPLACEMENT TAX			30,000.00	
10-23-179900-1-00	STUDENT ACTIVITY FUND REVENUES				224,597.00
10-23-199900-0-00	OTHER LOCAL RECEIPTS				5,126.77
10-23-000000-4-1110-410	PGE GENERAL SUPPLIES				19,031.81
10-23-000000-1-1130-410-00	HS GENERAL SUPPLIES				18,620.74
10-23-000000-0-1999-600-00	STUDENT ACTIVITY FUND EXPENDITURES			223,597.00	
<b>OPERATIONS &amp; MAINTENANCE FUND</b>					
20-22-499800-9-2540-530-02	ESSER 2 IMPROVEMENT TO BUILD			39,258.90	
20-23-112-000	CASH IN BANK BK 1				39,258.90
<b>DEBT SERVICES FUND</b>					
NONE					
<b>TRANSPORTATION FUND</b>					
NONE					
<b>MUNICIPAL RETIREMENT FUND</b>					
50-23-112-000	CASH IN BANK BK 1			18,000.00	
50-23-123000-0-00	IMRF/SS CPP REPLACEMENT TAX				18,000.00
<b>FICA/MEDICARE FUND</b>					
51-23-112-000	CASH IN BANK BK 1			12,000.00	
51-23-123000-0-00	MEDICARE/SS CPP REPLACEMENT TAX				12,000.00
<b>CAPITAL PROJECTS FUND</b>					
60-23-112-000	CASH IN BANK BK 1			39,258.90	
60-23-180-000	PREPAID ITEMS			91,835.00	
60-23-411-030	INTERFUND LOANS PAYABLE			91,835.00	
60-23-411-031	LOANS TO OTHER FUNDS				183,670.00
60-23-499800-9-2540-530-02	ESSER 2 IMPROVEMENT TO BUILD				39,258.90
<b>WORKING CASH FUND</b>					
NONE					

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ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
<b>TORT FUND</b>					
NONE					
<b>FIRE SAFETY FUND</b>					
90-23-112-000	CASH IN BANK BK 7				183,011.31
90-23-112-601	LOCAL INVESTMENT BK 6				20,000.00
90-23-121-602	ILSDLAF+ PMA INVEST BK 7				27,595.29
90-23-11800-0-00	FIRE PREV CURRENT YEAR LEVY			230,606.60	
				1,238,936.20	1,238,936.20
				CHECK S/B -0-	-