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Honorable School Committee  
Whitman-Hanson Regional School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Whitman-Hanson Regional School District as of and for the year ended June 30, 2018, and have issued our report thereon dated January 2, 2019. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant audit findings**

#### ***Qualitative aspects of accounting practices***

##### *Accounting policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Whitman-Hanson Regional School District are described in Note 1 to the financial statements.

As described in Note 1, the Whitman-Hanson Regional School District implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, by recognizing its net other-postemployment benefit (OPEB) liability related to its OPEB plan. Accordingly, the cumulative effect of the accounting change is recorded at the beginning of the year in the financial statements.

We noted no transactions entered into by the entity 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*

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 financial statements were:

- Management's estimate of the pension items are based on a certified actuarial valuation, which contains multiple assumptions regarding mortality, retirement, etc. We evaluated the key factors and assumptions used to develop the pension items in determining that it is reasonable in relation to the financial statements taken as a whole.

- Management's estimate of the OPEB items is based on a certified actuarial valuation, which contains multiple assumptions regarding mortality, retirement, health care cost trends, discount rates, etc. We evaluated the key factors and assumptions used to develop the OPEB items in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the depreciation expense is based on the estimated useful lives of capital assets, which are based on history and industry standards. We evaluated the key factors and assumptions used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements as a whole.

#### Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

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.

#### **Uncorrected misstatements**

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

#### **Corrected misstatements**

The attached schedule summarizes all adjustments that were required to convert the District's cash basis trial balance to a financial statement presented in accordance with governmental GAAP. Management has accepted responsibility for such adjustments in its management representation letter.

#### **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 auditors' report. No such disagreements arose during our audit.

#### **Management representations**

We have requested certain representations from management that are included in the management representation letter dated January 2, 2019.

#### **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 entity's financial statements or a determination of the type of auditors' 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.

***Significant issues discussed with management prior to engagement***

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

**Other information in documents containing audited financial statements**

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated January 2, 2019.

Our auditors' opinion, the audited financial statements, and the notes to the financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

This communication is intended solely for the information and use of the School Committee and management of the Whitman-Hanson Regional School District and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Boston, Massachusetts  
January 2, 2019

**WHITMAN-HANSON REGIONAL SCHOOL DISTRICT  
FINANCIAL STATEMENT ADJUSTMENTS - FY 18 AUDIT**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries</b>			
<b>Adjusting Journal Entries JE # 1</b>			
To record client entry #1			
8100-00-000-0000-0-0000-00-00-1190-	LONG TERM INVESTMENTS	67,733.37	
8100-00-000-0000-0-0000-00-00-4820-	INTEREST INCOME		17,733.37
8100-00-000-0000-0-0000-00-00-4830-	CONTRIBUTIONS/DONATIONS		50,000.00
<b>Total</b>		<u><u>67,733.37</u></u>	<u><u>67,733.37</u></u>
<b>Adjusting Journal Entries JE # 2</b>			
To record client entry #2			
0001-10-000-0000-0-0000-00-40-4621-	CHARTER SCHOOL REIMBURSEMENT	12,581.00	
4500-00-000-0000-0-0000-00-00-1040-	CASH	12,581.00	
0001-00-000-0000-0-0000-00-00-1040	CASH		12,581.00
4500-10-000-0000-0-0000-15-40-4624-	SCHOOL CHOICE REIMBURSEMENT		12,581.00
<b>Total</b>		<u><u>25,162.00</u></u>	<u><u>25,162.00</u></u>
<b>Adjusting Journal Entries JE # 100</b>			
To reclass use of E&D surplus recorded as a transfer			
0001-10-000-0000-0-0000-00-40-4975-	TRANSFER FROM UNRESERVED SURPL	750,000.00	
0001-00-000-0000-0-0000-00-00-3590	FUND BALANCE (E&D)		750,000.00
<b>Total</b>		<u><u>750,000.00</u></u>	<u><u>750,000.00</u></u>
<b>Adjusting Journal Entries JE # 200</b>			
To accrue investment income			
8001-10-000-0000-0-0000-00-40-4820	SCHOLZ SCHSHP INT INCOME	434.00	
8002-10-000-0000-0-0000-00-40-4820	WALSH SCHSHP INT INCOME	284.00	
8003-10-000-0000-0-0000-00-40-4820	51 SCHSHP INT INCOME	965.00	
8004-10-000-0000-0-0000-00-40-4820	PILOTE INT INCOME	2,671.00	
8005-10-000-0000-0-0000-00-40-4820	W-H SCHSHP INT INCOME	1,406.00	
8001-00-000-0000-0-0000-00-00-1040	CASH		434.00
8002-00-000-0000-0-0000-00-00-1040	CASH		284.00
8003-00-000-0000-0-0000-00-00-1040	CASH		965.00
8004-00-000-0000-0-0000-00-00-1040	CASH		2,671.00
8005-00-000-0000-0-0000-00-00-1040	CASH		1,406.00
<b>Total</b>		<u><u>5,760.00</u></u>	<u><u>5,760.00</u></u>
<b>Adjusting Journal Entries JE # 201</b>			
To reverse PY accrual of investment income			
8100-00-000-0000-0-0000-00-00-4820-	INTEREST INCOME	618.00	
8100-00-000-0000-0-0000-00-00-3590-	FB UNRESERVED		618.00
<b>Total</b>		<u><u>618.00</u></u>	<u><u>618.00</u></u>

**WHITMAN-HANSON REGIONAL SCHOOL DISTRICT  
FINANCIAL STATEMENT ADJUSTMENTS - FY 18 AUDIT**

**Adjusting Journal Entries JE # 202**

To reclass entry recorded to fund balance

0001-01-310-0000-2-2305-02-51-5100 IH-SPED-TEACHER - SAL	54,382.00	
0001-00-000-0000-0-0000-00-00-3590 FUND BALANCE (E&D)		35,210.00
0001-00-000-0000-0-0000-00-00-3590 FUND BALANCE (E&D)		19,172.00
<b>Total</b>	<b><u>54,382.00</u></b>	<b><u>54,382.00</u></b>

**Total Adjusting Journal Entries**

**903,655.37**      **903,655.37**

**Reclassifying Journal Entries**

**Reclassifying Journal Entries JE # 301**

To reverse PY entry to record retainage payable.

6004-00-000-0000-0-0000-00-00-3590 FB UNRESERVED	2,768.00	
6008-10-000-0000-0-0000-00-00-3590- FB UNRESERVED	3,932.00	
6004-07-000-0000-0-0000-05-50-5000 HANSON CAPITAL REPAIRS BUDGET		2,768.00
6008-10-000-0000-7-7200-05-00-5703- WHITMAN CAPITAL IMPROVEMENTS		3,932.00
<b>Total</b>	<b><u>6,700.00</u></b>	<b><u>6,700.00</u></b>

**Reclassifying Journal Entries JE # 303**

To record circuit breaker receivable for 4th Quarter payment

4400-00-000-0000-0-0000-00-00-1250 CIRCUIT BREAKER ACCOUNTS RECEIVABLE	244,218.00	
4400-10-000-0000-0-0000-13-00-4600 CIRC BREAKER REVENUE		244,218.00
<b>Total</b>	<b><u>244,218.00</u></b>	<b><u>244,218.00</u></b>

**Reclassifying Journal Entries JE # 304**

To record a GAAP allowance for uncollectible Full Day Kindergarten accounts receivable

4521-00-000-0000-0-0000-00-00-2620- DEFERRED REVENUE - FDK	78,261.14	
4521-00-000-0000-0-0000-00-00-1320- FDK TUITION RECEIVABLE		78,261.14
<b>Total</b>	<b><u>78,261.14</u></b>	<b><u>78,261.14</u></b>

**Reclassifying Journal Entries JE # 305**

To reord GAAP gross-up of MTRS on-behalf payments as of June 30, 2018.

0001-00-000-0000-0-0000-00-00-5000- MTRS ON-BEHALF PAYMENTS	8,764,653.00	
0001-00-000-0000-0-0000-00-00-4000- MTRS ON-BEHALF RECEIPTS		8,764,653.00
<b>Total</b>	<b><u>8,764,653.00</u></b>	<b><u>8,764,653.00</u></b>

**Reclassifying Journal Entries JE # 306**

To record benefit payments in OPEB Trust for GAAP reporting.

8100-00-000-0000-0-0000-00-00-5630- BENEFIT PAYMENTS	2,482,093.00	
8100-00-000-0000-0-0000-00-00-4830- CONTRIBUTIONS/DONATIONS		2,482,093.00
<b>Total</b>	<b><u>2,482,093.00</u></b>	<b><u>2,482,093.00</u></b>

**Reclassifying Journal Entries JE # 307**

To reclass DIT to receivable for Chapter 70 funding received in July 2018

0001-00-000-0000-0-0000-00-00-1250- ACCOUNTS RECEIVABLE	1,961,868.00	
0000-00-000-0000-0-0000-00-00-1001 MAIN DEPOSIT ACCOUNT		1,961,868.00
<b>Total</b>	<b><u>1,961,868.00</u></b>	<b><u>1,961,868.00</u></b>

**WHITMAN-HANSON REGIONAL SCHOOL DISTRICT  
FINANCIAL STATEMENT ADJUSTMENTS - FY 18 AUDIT**

**Reclassifying Journal Entries JE # 308**

To reclassify BAN paydown funding as a transfer out

0001-10-000-0000-0-0000-00-00-5900- TRANSFER OUT	129,500.00	
0001-10-103-0000-5-8200-05-52-5801 DW-BUS-FIN-DEBT PRINCIPAL		129,500.00
<b>Total</b>	<b>129,500.00</b>	<b>129,500.00</b>

**Reclassifying Journal Entries JE # 309**

To reclass warrants payable from cash

0001-00-000-0000-0-0000-00-00-1040 CASH	331,234.21	
2262-00-000-0000-0-0000-00-00-1040 CASH	2,700.00	
2646-00-000-0000-0-0000-00-00-1040- CASH	153.69	
4507-00-000-0000-0-0000-00-00-1040 CASH	14,212.86	
4512-00-000-0000-0-0000-00-00-1040 CASH	285.69	
4561-00-000-0000-0-0000-00-00-1040 CASH	417.03	
4562-00-000-0000-0-0000-00-00-1040 CASH	658.92	
4566-00-000-0000-0-0000-00-00-1040 CASH	666.00	
4567-00-000-0000-0-0000-00-00-1040 CASH	210.70	
4568-00-000-0000-0-0000-00-00-1040 CASH	3,405.00	
4569-00-000-0000-0-0000-00-00-1040 CASH	25.90	
0001-00-000-0000-0-0000-00-00-2010 ACCOUN TS PAYABLE		331,234.21
2262-00-000-0000-0-0000-00-00-2010 ACCOUN TS PAYABLE		2,700.00
2646-00-000-0000-0-0000-00-00-2010- ACCOUN TS PAYABLE		153.69
4507-00-000-0000-0-0000-00-00-2010 ACCOUN TS PAYABLE		14,212.86
4512-00-000-0000-0-0000-00-00-2010 ACCOUN TS PAYABLE		285.69
4561-00-000-0000-0-0000-00-00-2010 ACCOUN TS PAYABLE		417.03
4562-00-000-0000-0-0000-00-00-2010 ACCOUN TS PAYABLE		658.92
4566-00-000-0000-0-0000-00-00-2010 ACCOUN TS PAYABLE		666.00
4567-00-000-0000-0-0000-00-00-2010 ACCOUN TS PAYABLE		210.70
4568-00-000-0000-0-0000-00-00-2010 ACCOUN TS PAYABLE		3,405.00
4569-00-000-0000-0-0000-00-00-2010 ACCOUN TS PAYABLE		25.90
<b>Total</b>	<b>353,970.00</b>	<b>353,970.00</b>

**Reclassifying Journal Entries JE # 310**

To reclass accrued payroll from cash

0001-00-000-0000-0-0000-00-00-1040 CASH	120,324.00	
0001-00-000-0000-0-0000-00-00-2110- ACCRUED PAYROLL		120,324.00
<b>Total</b>	<b>120,324.00</b>	<b>120,324.00</b>

**WHITMAN-HANSON REGIONAL SCHOOL DISTRICT  
FINANCIAL STATEMENT ADJUSTMENTS - FY 18 AUDIT**

**Reclassifying Journal Entries JE # 311**

To reclassify cash to investments as of June 30, 2018.

8001-00-000-0000-0-0000-00-00-1200	INVESTMENTS	29,019.00	
8002-00-000-0000-0-0000-00-00-1200	INVESTMENTS	19,019.00	
8003-00-000-0000-0-0000-00-00-1200	INVESTMENTS	64,545.00	
8004-00-000-0000-0-0000-00-00-1200	INVESTMENTS	178,730.00	
8005-00-000-0000-0-0000-00-00-1200	INVESTMENTS	94,046.00	
8001-00-000-0000-0-0000-00-00-1040	CASH		29,019.00
8002-00-000-0000-0-0000-00-00-1040	CASH		19,019.00
8003-00-000-0000-0-0000-00-00-1040	CASH		64,545.00
8004-00-000-0000-0-0000-00-00-1040	CASH		178,730.00
8005-00-000-0000-0-0000-00-00-1040	CASH		94,046.00
<b>Total</b>		<b>385,359.00</b>	<b>385,359.00</b>
<b>Total Reclassifying Journal Entries</b>		<b>14,526,946.14</b>	<b>14,526,946.14</b>

**GASB Entries**

**GASB Entries JE # 401**

To record beginning balance and CY activity related to fixed assets

9800-00-000-0000-0-0000-00-00-1700-	LAND AND IMPROVEMENTS	154,570.00	
9800-00-000-0000-0-0000-00-00-1710-	CONSTRUCTION IN PROGRESS	209,444.00	
9800-00-000-0000-0-0000-00-00-1720-	BUILDING AND IMPROVEMENTS	103,011,404.00	
9800-00-000-0000-0-0000-00-00-1730-	MACHINERY AND EQUIPMENT	6,014,380.00	
9800-00-000-0000-0-0000-00-00-1740-	VEHICLES	434,566.00	
9800-00-000-0000-0-0000-00-00-1750-	LIBRARY AND TEXTBOOKS	3,752,155.00	
9800-00-000-0000-0-0000-00-00-1760-	SOFTWARE	2,054,408.00	
9800-00-000-0000-1-0000-00-00-5150-	DEPRECIATION EXPENSE - ADMINISTRATIO	19,886.00	
9800-00-000-0000-2-0000-00-00-5250-	DEPRECIATION EXPENSE - INSTRUCTIONAL	2,785,440.00	
9800-00-000-0000-3-0000-00-00-5350-	DEPRECIATION EXPENSE - OTHER SCHOOL	5,253.00	
9800-00-000-0000-5-0000-00-00-5450-	DEPRECIATION EXPENSE - OPERATIONS AN	58,441.00	
9800-00-000-0000-0-0000-00-00-1721-	BUILDING AND IMPROVEMENTS - ACCUMULA		43,059,392.00
9800-00-000-0000-0-0000-00-00-1731-	MACHINERY AND EQUIPMENT - ACCUMULATE		4,872,961.00
9800-00-000-0000-0-0000-00-00-1741-	VEHICLES - ACCUMULATED DEPRECIATION		385,758.00
9800-00-000-0000-0-0000-00-00-1751-	LIBRARY AND TEXTBOOKS - ACCUMULATED		3,172,597.00
9800-00-000-0000-0-0000-00-00-1761-	SOFTWARE - ACCUMULATED DEPRECIATION		2,030,875.00
9800-00-000-0000-0-0000-00-00-3590-	FUND BALANCE		63,910,073.00
9800-00-000-0000-7-0000-00-00-5703-	ADDITIONS OFFSET - ACQUISITIONS, IMP		1,068,291.00
<b>Total</b>		<b>118,499,947.00</b>	<b>118,499,947.00</b>

**GASB Entries JE # 402**

To record beginning balance and CY activity related to accrued interest on LT debt

0001-00-000-0000-0-0000-00-00-3590	FUND BALANCE (E&D)	94,350.00	
0001-00-000-0000-0-0000-00-00-2100	ACCRUED INTEREST LIABILITY		80,926.00
0001-10-103-0000-5-8200-05-52-5802	DW-BUS-FIN-DEBT INTEREST		13,424.00
<b>Total</b>		<b>94,350.00</b>	<b>94,350.00</b>

**WHITMAN-HANSON REGIONAL SCHOOL DISTRICT  
FINANCIAL STATEMENT ADJUSTMENTS - FY 18 AUDIT**

**GASB Entries JE # 403**

To record beginning balance and CY activity related to LT debt

9950-00-000-0000-0-0000-00-00-2901- HIGH SCHOOL BOND 2027	615,000.00	
9950-00-000-0000-0-0000-00-00-3590- FUND BALANCE	6,015,000.00	
9950-00-000-0000-0-0000-00-00-1996- AMTS PROV FOR PMT OF BONDS		5,400,000.00
9950-00-000-0000-0-0000-00-00-2900- BONDS PAYABLE - CURRENT		615,000.00
9950-00-000-0000-0-0000-00-00-5511- DEBT PRINCIPAL		615,000.00
<b>Total</b>	<b><u>6,630,000.00</u></b>	<b><u>6,630,000.00</u></b>

**GASB Entries JE # 404**

To record amortization of bond premium

9950-00-000-0000-0-0000-00-00-3590- FUND BALANCE	311,363.00	
6009-08-000-0000-0-0000-00-00-4920- BAN PREMIUMS		31,137.00
9950-00-000-0000-0-0000-00-00-2900- BONDS PAYABLE - CURRENT		31,137.00
9950-00-000-0000-0-0000-00-00-2901- HIGH SCHOOL BOND 2027		249,089.00
<b>Total</b>	<b><u>311,363.00</u></b>	<b><u>311,363.00</u></b>

**GASB Entries JE # 405**

To record beginning balance and CY activity related to compensated absences

9950-00-000-0000-0-0000-00-00-3590- FUND BALANCE	1,411,039.00	
9950-00-000-0000-0-0000-00-00-5010 General Administration	24,420.00	
9950-00-000-0000-0-0000-00-00-2850 COMP ABS - NONCURRENT		1,291,913.00
9950-00-000-0000-0-0000-00-00-2855 COMP ABS - CURRENT		143,546.00
<b>Total</b>	<b><u>1,435,459.00</u></b>	<b><u>1,435,459.00</u></b>

**GASB Entries JE # 406**

To record beginning balance and CY activity related to OPEB

9950-00-000-0000-0-0000-00-00-1510- DEFERRED OUTFLOWS OPEB	50,000.00	
9950-00-000-0000-0-0000-00-00-3590- FUND BALANCE	85,254,903.00	
9950-00-000-0000-0-0000-00-00-5010 General Administration	103,493.00	
9950-00-000-0000-0-0000-00-00-5020 Instructional Services	2,616,993.00	
9950-00-000-0000-0-0000-00-00-5030 Other School Services	115,707.00	
9950-00-000-0000-0-0000-00-00-5040 Operations and Maintenance	62,277.00	
9950-00-000-0000-0-0000-00-00-2510 DEFERRED INFLOWS - OPEB		6,242.00
9950-00-000-0000-0-0000-00-00-2950- NOPEBO		88,047,131.00
9950-00-000-0000-0-0000-00-00-3590- FUND BALANCE		100,000.00
9950-00-000-0000-0-0000-00-00-5010 General Administration		50,000.00
<b>Total</b>	<b><u>88,203,373.00</u></b>	<b><u>88,203,373.00</u></b>

**WHITMAN-HANSON REGIONAL SCHOOL DISTRICT  
FINANCIAL STATEMENT ADJUSTMENTS - FY 18 AUDIT**

**GASB Entries JE # 407**

To record beginning balance and CY activity related to net pension liability

0001-00-000-0000-0-0000-00-00-1999- Deferred Outflows of Resources Related to Pension	1,270,895.00	
0001-00-000-0000-0-0000-00-00-2999- Net Pension Liability	1,586,507.00	
0001-00-000-0000-0-0000-00-00-3502- DESIGNATED FOR RETIREMENT	9,892,251.00	
0001-10-307-0000-5-5100-05-52-5661 DW-INS EMPBEN-RETIREMENT	718,073.00	
0001-00-000-0000-0-0000-00-00-1999- Deferred Outflows of Resources Related to Pension		1,079,819.00
0001-00-000-0000-0-0000-00-00-2599- Deferred Inflows of Resources Related to Pensions		798,962.00
0001-00-000-0000-0-0000-00-00-2599- Deferred Inflows of Resources Related to Pensions		109,208.00
0001-00-000-0000-0-0000-00-00-2999- Net Pension Liability		10,364,184.00
0001-10-307-0000-5-5100-05-52-5661 DW-INS EMPBEN-RETIREMENT		1,115,553.00
<b>Total</b>	<b><u>13,467,726.00</u></b>	<b><u>13,467,726.00</u></b>

**GASB Entries JE # 408**

To accrue revenue

4520-00-000-0000-0-0000-00-00-2610- DEFERRED REVENUE - PRE-K	10,088.00	
4520-00-000-0000-0-0000-00-00-3590 FB UNRESERVED	648.00	
4521-00-000-0000-0-0000-00-00-2620- DEFERRED REVENUE - FDK	19,565.00	
4520-00-000-0000-0-0000-17-40-4340 P-K REVENUE		10,736.00
4521-00-000-0000-0-0000-00-00-3590 FB UNRESERVED		7,128.00
4521-00-000-0000-0-0000-17-40-4340 FDK TUITION		12,437.00
<b>Total</b>	<b><u>30,301.00</u></b>	<b><u>30,301.00</u></b>

**GASB Entries JE # 409**

To record GAAP allocation of employee benefits and other fixed changes

0001-01-206-0000-2-2305-01-51-5100 IH-ELEM-TEACHER - SAL	14,655,566.00	
0001-01-304-0000-3-3520-05-51-5100 IH-COCURR ACT-SAL	647,483.00	
0001-10-101-0000-1-1110-05-51-5200 DW-SCHOOL COMMITTEE-CLER SAL	579,140.00	
0001-10-401-0000-4-4110-05-51-5320 DW-FACILITIES-OVERTIME	348,494.00	
0001-10-307-0000-5-5200-05-52-5662 DW-EMPLOYEE HEALTH INSURANCE		16,230,683.00
<b>Total</b>	<b><u>16,230,683.00</u></b>	<b><u>16,230,683.00</u></b>

**GASB Entries JE # 410**

To reclass repairs & maintenance on the GW financial statements for reporting purposes

0001-08-209-0000-4-4230-05-52-5430 HS-EQUIP-MAINTENANCE	4,715.00	
0001-10-222-0000-0-7350-05-10-5701- DW-TECH-NEW EQUIPMENT		4,715.00
<b>Total</b>	<b><u>4,715.00</u></b>	<b><u>4,715.00</u></b>

<b>Total GASB Entries</b>	<b><u>244,907,917.00</u></b>	<b><u>244,907,917.00</u></b>
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<b>Total All Journal Entries</b>	<b><u>260,338,518.51</u></b>	<b><u>260,338,518.51</u></b>
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