

Client: **STH2618 - St. Hope Leadership Academy Charter School**  
Engagement: **2020 - St. Hope Leadership Academy Charter School**  
Period Ending: **6/30/2020**  
Trial Balance: **3000.01 - Trial Balance**  
Workpaper: **3700.01 - Adjusting Journal Entries**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>				
To record per pupil reconciliation amount owed by the School.			<b>PBC Entry; 7100.30</b>	
4101	All Revenues:State Grants:PPA		3,634.00	
26000	Unearned Grant Revenue			3,634.00
<b>Total</b>			<b>3,634.00</b>	<b>3,634.00</b>
<b>Adjusting Journal Entries JE # 2</b>				
To reclass negative AP balances to AR.			<b>5100.01</b>	
11001	Accounts Receivable		767.00	
20000	Accounts Payable			767.00
<b>Total</b>			<b>767.00</b>	<b>767.00</b>
<b>Adjusting Journal Entries JE # 3</b>				
To correct an adjusting entry made by the School			<b>PBC Entry; 5100.01</b>	
10050	Anybill Transfer Account		5,998.00	
20000	Accounts Payable			4,395.00
6101	Direct Educational Expenses:Classroom Supplies			1,603.00
<b>Total</b>			<b>5,998.00</b>	<b>5,998.00</b>
<b>Adjusting Journal Entries JE # 4</b>				
To correct realized loss and unrealized gain amounts.			<b>4150.00</b>	
4504	All Revenues:Misc. Income:Realized Gain/Loss - Investing Activities		3,000.00	
4505	All Revenues:Misc. Income:Unrealized Gain/Loss - Investing Activities			3,000.00
<b>Total</b>			<b>3,000.00</b>	<b>3,000.00</b>
<b>Adjusting Journal Entries JE # 5</b>				
To record receivable for Special Charter School Aid for FY 2019-2020 school year.			<b>PBC Entry</b>	
11001	Accounts Receivable		57,071.00	
4109	All Revenues:State Grants:State Budget - Non-Per Pupil Add'l Funding			57,071.00
<b>Total</b>			<b>57,071.00</b>	<b>57,071.00</b>