

Client: **213-118150 - Laureate Academy**
 Engagement: **AUD 2021 - Laureate Academy**
 Period Ending: **6/30/2021**
 Trial Balance: **0900 - TB- NFP**
 Workpaper: **0920.10 - Adjusting Journal Entries Report - PBC Only 2021**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		0990.06		
PBC AJE to adjust receivable for ESSER II Reimbursements				
4590300	REVENUE FROM FEDERAL SOURCES:ESSER II		63.00	
1991010	199-10 Other Curr Assets - Receivables:Other Federal Fund Receivable			63.00
Total			63.00	63.00
Adjusting Journal Entries JE # 2		002		
PBC entry to adjust Title I for chomebooks purchased by district on behalf of school				
1997000	199-7 Other Curr Assets - Receivables:Title I Rece		88.00	
6151110	Technology Supplies-Gr 1st -8th		3,275.00	
4541000	Title I - to LEA			3,275.00
4541000	Title I - to LEA			88.00
Total			3,363.00	3,363.00
Adjusting Journal Entries JE # 3		4120.00 and 0990.07		
PBC entry to tie to clients final profit and loss and adjust admin fee per MFP funding calculation				
3110000	State Pub Sch Fund (State MFP)		1,035.00	
8112400	MFP Admin Fee			1,035.00
Total			1,035.00	1,035.00
Total Adjusting Journal Entries			4,461.00	4,461.00
Total All Journal Entries			4,461.00	4,461.00