


Three Rivers Charter School
Audit Adjusting Journal Entries
June 30, 2017

Purpose: Audit Adjusting Journal Entries are identified adjustments discovered during the audit that have been reflected in the presented financial statements. These entries generally affect the ending balance of net assets and should be posted to the general ledger system.

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>AJE#</u>
9450	Construction in Progress	17,820		1
5800	Miscellaneous Services		17,820	1

To record capitalization of architect fees for leasehold improvements on future facilities.

Approval: I understand and agree with the above Audit Adjusting Journal Entries.

Signature: 
Name: Roger Gay
Title: School Director
Date: 12-5-17