

**Three Rivers Charter School
Audit Reclassifying Journal Entries
June 30, 2017**

Purpose: Audit Reclassifying Journal Entries are identified reclassifications discovered during the audit that have been reflected in the presented financial statements. These entries generally do not affect the ending balance of net assets and should NOT be posted to the general ledger system.

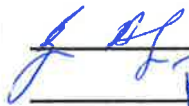
<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>RJE#</u>
8699	Local Revenue	2,886		1
8660	Interest Income		2,886	1

To disaggregate interest from All Other Local Income for financial statement presentation purposes.

9200	Accounts Receivable	1,800		2
9340	Other Current Assets		1,800	2

To classify lease deposit as Accounts receivable for financial statement presentation purposes.

Approval: I understand and agree with the above Audit Reclassifying Journal Entries. I understand that they do not affect the balance of net assets and they should not be posted to the general ledger.

Signature: 
 Name: Robert Gray
 Title: School Director
 Date: 12-5-17