

Client: **SVA - Shanél Valley Academy**
 Engagement: **2022-23 - Shanél Valley Academy**
 Period Ending: **6/30/2023**
 Trial Balance: **8091 - Annual Trial Balance - 2 Year**
 Workpaper: **8063 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 2				
8061				
Receivable recorded for local donation				
9250	AR - Private Donation		60,000.00	
8802	Donations - Private			60,000.00
Total			60,000.00	60,000.00
Total Adjusting Journal Entries			60,000.00	60,000.00
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
7004				
Book STRS on-behalf contribution				
3101	State Teachers Retirement System, certificated positions		53,816.00	
8590	All Other State Revenue			53,816.00
Total			53,816.00	53,816.00
Total Reclassifying Journal Entries			53,816.00	53,816.00
Reclassifying Journal Entries JE # 3				
6015				
Record repayment of overallocation for LRE Block Grant				
9650	Deferred Revenue		21,597.00	
9500	Accounts Payable			21,597.00
Total			21,597.00	21,597.00
Total Reclassifying Journal Entries			21,597.00	21,597.00
Total All Journal Entries			135,413.00	135,413.00

Tickmarks

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

(i)

(j)

(k)

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