

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
AJE01	Adjusting	06/30/17					
		8221	VPPRP - Prepay	175,695.00			
		2017	A/P Other - 2015-2016		175,695.00		
						(175,695.00)	
			PBC ENTRY TO RECORD VPPRP EXPENSES				1101
AJE02	Adjusting	06/30/17					
		5001	Salaries, Benefits and Staffing	1,373.00			
		5005	Payroll Taxes	103.00			
		5020	Retirement	76.00			
		2055	A/P - Accrued Salaries		1,373.00		
		2101	W/H Liability		103.00		
		2103	401K Liability		76.00		
						(1,552.00)	
			PBC ENTRY TO TRUE UP ACCRUED PAYROLL				1102
AJE03	Adjusting	06/30/17					
		5001	Salaries, Benefits and Staffing	1,127.00			
		2056	Accrued Vacation/Sick Leave		1,127.00		
						(1,127.00)	
			PBC ENTRY TO TRUE UP VACATION ACCRUAL PER SCHEDULE				4302
AJE04	Adjusting	06/30/17					
		4121	School Readiness Revenue	2,476.00			
		4171	OTHER MISCELLANEOUS REV		2,476.00		
						0.00	
			TO TRUE UP SR REVENUE TO CONFIRMATION				6700.1
AJE05	Adjusting	06/30/17					
		4140	Performance Funding	19,707.00			
		8125	97PFA-Project Management		19,707.00		
						0.00	
			TO TRUE UP PFP REVENUE PER SCHEDULE				6700.1

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
AJE06	Adjusting	12/31/17					
		1128	Other Receivables 15-16	65,999.00			
		2015	A/P Other - 2013-2014	41,975.00			
		2014	A/P Other - 2012-2013	1,281.00			
		1126	Other Receivables 13-14	4,904.00			
		1129	Other Receivables 16-17	50,041.00			
		1127	Other Receivables 14-15		66,084.00		
		2017	A/P Other - 2015-2016		98,116.00		
						0.00	
			PBC ENTRY TO TRUE UP ACCOUNTS RECEIVABLE AND PAYABLE BALANCES OUTSTANDING FROM PRIOR YEARS				2303
MKA01	Adjusting	06/30/17					
		MKS01	SCHOOL READINESS - SHAREI	289,270.00			
		MKM01	MANAGEMENT - SHARED COS	387,842.00			
		MKS02	SCHOOL READINESS - SALARI	45.00			
		MKM02	MANAGEMENT - SALARIES	106.00			
		MKS03	SCHOOL READINESS - TRAVEI	3,803.00			
		MKM03	MANAGEMENT - TRAVEL	3,465.00			
		MKS04	SCHOOL READINESS - POSTAC	2,269.00			
		MKS05	SCHOOL READINESS - OFFICE	9,735.00			
		MKM05	MANAGEMENT - OFFICE EXPE	2,378.00			
		MKS06	SCHOOL READINESS - MEMBE	3,374.00			
		MKS08	SCHOOL READINESS - RENT E	1,340.00			
		MKS09	SCHOOL READINESS - PROFES	29.00			
		MKGA	FUNCTIONAL EXPENSE ALLO		703,656.00		
						0.00	
			TO RECLASS FUCTIONAL EXPENSES FOR FS PRESENTATION				6740
		TOTAL		<u>1,068,413.00</u>	<u>1,068,413.00</u>	<u>(178,374.00)</u>	