

Client: **38800 - New York State Association for Rural Health, Inc.**
 Engagement: **2020 Audit - New York State Association for Rural Health**
 Period Ending: **12/31/2020**
 Trial Balance: **3000.01 - TB**
 Workpaper: **3600.01 - FS Account Assignment**

Account	Description	1st PP-FINAL 12/31/2019	FINAL 12/31/2020
Group : [4100]	Cash & Equivalents		
Subgroup : [4100.00]	Cash and Equivalents		
101.	KEY BUSINESS REWARD CHECKING	86,324.14	39,086.26
103.	KEY GOLD MONEY MARKET SAVINGS	19,346.74	105,351.30
105.	PAYPAL ACCOUNT	4,352.15	940.85
Subtotal [4100.00]	Cash and Equivalents	110,023.03	145,378.41
Total [4100]	Cash & Equivalents	110,023.03	145,378.41
Group : [4200]	Receivables		
Subgroup : [4200.00]	Accounts Receivable		
120.	ACCOUNTS RECEIVABLE	17,572.00	3,350.00
Subtotal [4200.00]	Accounts Receivable	17,572.00	3,350.00
Subgroup : [4200.50]	Contract Receivables		
111.	NYS GRANT RECEIVABLE	272,193.99	266,943.08
Subtotal [4200.50]	Contract Receivables	272,193.99	266,943.08
Total [4200]	Receivables	289,765.99	270,293.08
	Current Assets	399,789.02	415,671.49
	Non-Current Assets	0.00	0.00
	TOTAL ASSET	399,789.02	415,671.49
Group : [5100]	Accounts Payable		
Subgroup : [5100.00]	Accounts Payable		
300.	ACCOUNTS PAYABLE	(24,180.06)	(5,339.07)
Subtotal [5100.00]	Accounts Payable	(24,180.06)	(5,339.07)
Total [5100]	Accounts Payable	(24,180.06)	(5,339.07)
Group : [5200]	Accrued Liabilities		
Subgroup : [5200.20]	Deferred Compensation- Current		
323.5	DEFERRED REVENUE -OTHER	0.00	(2,368.94)
323.7	DEFERRED REVENUE:MEMBERSHIP [(4,689.17)	(4,999.99)
Subtotal [5200.20]	Deferred Compensation- Current	(4,689.17)	(7,368.93)
Subgroup : [5200.80]	Advances		

323.	STATE GRANT ADVANCE LIABILITY	(272,194.33)	(266,943.08)
Subtotal [5200.80]	Advances	(272,194.33)	(266,943.08)
Total [5200]	Accrued Liabilities	(276,883.50)	(274,312.01)
	Current Liabilities	(301,063.56)	(279,651.08)
	Non-Current Liabilities	0.00	0.00
	TOTAL LIABILITY	(301,063.56)	(279,651.08)
Group : [6100]	Equity		
Subgroup : [6100.15]	Retained Earnings		
355.	RETAINED EARNINGS	(69,291.84)	(95,416.75)
355.5	DONOR RESTRICTED RETAINED EARLI	(2,490.82)	(3,308.71)
Subtotal [6100.15]	Retained Earnings	(71,782.66)	(98,725.46)
Total [6100]	Equity	(71,782.66)	(98,725.46)
	Equity	(71,782.66)	(98,725.46)
	NET (INCOME) LOSS	(26,942.80)	(37,294.95)
	TOTAL EQUITY	(98,725.46)	(136,020.41)
	TOTAL LIABILITY AND EQUITY	(399,789.02)	(415,671.49)
Group : [7100]	Revenue		
Subgroup : [7100.00]	Revenue		
400.	STATE LEGISLATIVE GRANT INCOME	(11,666.66)	(98,333.34)
401	CONTRACT INCOME	0.00	(3,530.00)
409	OTHER GRANT INCOME	(21,509.00)	(9,891.06)
410	MEMBERSHIP DUES	(10,035.83)	(13,619.18)
Subtotal [7100.00]	Revenue	(43,211.49)	(125,373.58)
Subgroup : [7100.25]	Annual Conference		
400.2	SPONSORSHIP INCOME	(45,125.00)	(9,400.00)
400.4	REGISTRATIONS INCOME	(27,900.00)	(4,805.00)
400.6	EXHIBITORS INCOME	(7,300.00)	(1,500.00)
400.8	ADVERTISERS INCOME	(4,175.00)	(1,100.00)
Subtotal [7100.25]	Annual Conference	(84,500.00)	(16,805.00)
Total [7100]	Revenue	(127,711.49)	(142,178.58)
	Revenues	(127,711.49)	(142,178.58)
Group : [7400]	Other Income and Expenses		

Subgroup : [7400.00]	Other Income		
402	DONATIONS	0.00	(25.00)
408	OTHER INCOME	(6,220.03)	(2,500.00)
Subtotal [7400.00]	Other Income	(6,220.03)	(2,525.00)
Subgroup : [7400.10]	Interest Income		
407.	INTEREST	(9.67)	(1,121.31)
Subtotal [7400.10]	Interest Income	(9.67)	(1,121.31)
Total [7400]	Other Income and Expenses	(6,229.70)	(3,646.31)
	Other Income	(6,229.70)	(3,646.31)
	TOTAL REVENUE	(133,941.19)	(145,824.89)
	Cost of Sales	0.00	0.00
Group : [7250]	Selling Expenses		
Subgroup : [7250.12]	Contract Services		
513	OUTREACH AND TRAINING/WORKSHO	0.00	750.00
531	OTHER CONTRACT SERVICES -ADMIN	59,416.03	71,508.34
Subtotal [7250.12]	Contract Services	59,416.03	72,258.34
Subgroup : [7250.14]	Website Hosting Fees		
526.	WEBSITE HOSTING FEES	211.15	0.00
Subtotal [7250.14]	Website Hosting Fees	211.15	0.00
Subgroup : [7250.33]	Annual Conference Expenses & Other Conference Expenses		
525.02	ANNUAL CONFERENCE: SUPPLIES	255.54	0.00
525.04	ANNUAL CONFERENCE: PARTICIPANT	300.00	0.00
525.06	ANNUAL CONFERENCE: AWARDS & P	1,487.52	245.05
525.08	ANNUAL CONFERENCE: FACILITY EXP	13,145.57	0.00
525.10	ANNUAL CONFERENCE: FACILTY DEP	2,500.00	0.00
525.12	ANNUAL CONFERENCE: NETWORKING	2,837.00	0.00
525.16	ANNUAL CONFERENCE: PROMOTION,	725.69	0.00
525.18	ANNUAL CONFERENCE: SPEAKER FE	2,956.62	100.00
527	CONFERENCE REGISTRATIONS EXPE	596.50	5,066.00
Subtotal [7250.33]	Annual Conference Expenses & Other	24,804.44	5,411.05
Total [7250]	Selling Expenses	84,431.62	77,669.39
Group : [7300]	General & Administrative		
Subgroup : [7300.02]	Advertising		
554	MARKETING & ADVERTISING	3,367.01	1,025.52
Subtotal [7300.02]	Advertising	3,367.01	1,025.52
Subgroup : [7300.04]	Focus Group Expenses		
505	FOCUS GROUP EXPENSES	579.00	0.00

Subtotal [7300.04]	Focus Group Expenses	579.00	0.00
Subgroup : [7300.06]	Bad Debt Expenses		
735	BAD DEBT EXPENSE	3,735.00	0.00
Subtotal [7300.06]	Bad Debt Expenses	3,735.00	0.00
Subgroup : [7300.08]	Bank Service Charges		
588	BANK SERV. CHGS.	1,018.93	462.10
Subtotal [7300.08]	Bank Service Charges	1,018.93	462.10
Subgroup : [7300.26]	Dues and Memberships		
580	DUES & MEMBERSHIPS	9.75	805.00
Subtotal [7300.26]	Dues and Memberships	9.75	805.00
Subgroup : [7300.34]	Insurance		
570	INSURANCE	704.00	714.00
Subtotal [7300.34]	Insurance	704.00	714.00
Subgroup : [7300.40]	Board Meeting Expense		
565	CONFERENCE/BOARD/COMMITTEE M	0.00	421.20
Subtotal [7300.40]	Board Meeting Expense	0.00	421.20
Subgroup : [7300.50]	Fees and Licenses		
590	FEES & LICENSES	0.00	2,019.00
Subtotal [7300.50]	Fees and Licenses	0.00	2,019.00
Subgroup : [7300.61]	Printing, Postage, and Supplies		
557	PRINTING	571.24	110.14
558	OFFICE SUPPLIES	125.67	354.93
574	POSTAGE & DELIVERY	37.75	157.03
596.	MISC. EXP.	0.00	44.28
Subtotal [7300.61]	Printing, Postage, and Supplies	734.66	666.38
Subgroup : [7300.62]	Professional Fees		
533	CONSULTING/STRATEGIC PLANNING	0.00	6,400.00
560.	PROFESSIONAL FEES	1,522.50	875.00
564	AUDITING/ACCOUNTING	7,900.00	5,475.00
Subtotal [7300.62]	Professional Fees	9,422.50	12,750.00
Subgroup : [7300.78]	Telephone		
586	TELEPHONE	0.00	1,664.65
Subtotal [7300.78]	Telephone	0.00	1,664.65
Subgroup : [7300.82]	Travel		
566	TRAVEL & MEETING EXPENSE	2,995.92	10,332.70
Subtotal [7300.82]	Travel	2,995.92	10,332.70
Total [7300]	General & Administrative	22,566.77	30,860.55

Operating Expenses	<u>106,998.39</u>	<u>108,529.94</u>
Other Expenses	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENSE	<u>106,998.39</u>	<u>108,529.94</u>
NET (INCOME) LOSS	<u><u>(26,942.80)</u></u>	<u><u>(37,294.95)</u></u>
Sum of Account Groups*	0.00	0.00

* The Sum of Account Groups total does not include any groups assigned to the MEM classification.