

Client: **38800 - New York State Association for Rural Health, Inc.**  
 Engagement: **2020 Audit - New York State Association for Rural Health**  
 Trial Balance: **3000.01 - TB**  
 Workpaper: **3700.01 - Adjusting Journal Entries Report**

| Account  | Description                    | W/P Ref            | Debit                    | Credit                   |
|--|--------------------------------|--------------------|--------------------------|--------------------------|
| <b>Adjusting Journal Entries JE # 1</b>  |                                | <b>2C &amp; 3D</b> |                          |                          |
| To adjust voucher expense against State Grant Income as this is not an expense and it was not income but grants funds passing through NYSARH |                                |                    |                          |                          |
| 400.   | STATE LEGISLATIVE GRANT INCOME |                    | 689,866.76               |                          |
| 530.2  | RAH VOUCHERS                   |                    |                          | 318,992.54               |
| 530.4  | RHN VOUCHERS                   |                    |                          | 370,874.22               |
| <b>Total</b>   |                                |                    | <b><u>689,866.76</u></b> | <b><u>689,866.76</u></b> |
| <br><b>Adjusting Journal Entries JE # 2</b>  |                                | <br><b>3D.3</b>    |                          |                          |
| To remove cc fees to banking fees per client   |                                |                    |                          |                          |
| 588  | BANK SERV. CHGS.               |                    | 36.97                    |                          |
| 590  | FEES & LICENSES                |                    |                          | 36.97                    |
| <b>Total</b>   |                                |                    | <b><u>36.97</u></b>      | <b><u>36.97</u></b>      |