

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: **3700.05 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 101</b>		<b>2A.1</b>		
To reclassify State Grant Receivables & Payables in with general A/R & A/P				
111.	NYS GRANT RECEIVABLE		266,943.08	
300.	ACCOUNTS PAYABLE		267,525.43	
120.	ACCOUNTS RECEIVABLE			266,943.08
323.	STATE GRANT ADVANCE LIABILITY			267,525.43
<b>Total</b>			<u><u>534,468.51</u></u>	<u><u>534,468.51</u></u>
<b>Reclassifying Journal Entries JE # 102</b>				
To adjust grant liability to equal grant receivable (passthrough amounts equal).				
323.	STATE GRANT ADVANCE LIABILITY		582.35	
300.	ACCOUNTS PAYABLE			582.35
<b>Total</b>			<u><u>582.35</u></u>	<u><u>582.35</u></u>