

RICHLAND COUNTY, WISCONSIN
REQUIRED AUDIT COMMUNICATIONS
TO THE FINANCE COMMITTEE
AND COUNTY BOARD OF SUPERVISORS

Year Ended December 31, 2019

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RICHLAND COUNTY, WISCONSIN

Year Ended December 31, 2019

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Adjusting Journal Entries

Proposed Journal Entries



AUDIT MATTERS REQUIRING COMMUNICATION TO THE GOVERNING BODY

To the Finance Committee
and County Board of Supervisors
Richland County
Richland Center, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Richland County, Wisconsin (County) for the year ended December 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance, and State Single Audit Guidelines, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 2, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2019. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimates of the depreciable lives of property and equipment are based on the expected use of the respective assets and management's experience with similar assets used by Richland County.
- Management's estimate for allowance for doubtful accounts is based on an amount expected to become uncollectible.
- Management's estimate of the liability for compensated absences is based on employee wage rates and paid leave time hours remaining.
- Management's estimate of the pension liability, other postemployment benefits, and deferred outflows and inflows of resources are based on various factors. These estimates were computed by the plan administrators. We evaluated the key factors and assumptions used to develop these amounts in determining that they are reasonable in relation to the financial statements.



We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The attached material misstatements detected as a result of audit procedures were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 25, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Richland County, Wisconsin's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Richland County, Wisconsin's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.



Other Matters

We applied certain limited procedures to budgetary comparison information, the local retiree life insurance fund schedules, and the Wisconsin Retirement System schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining fund financial statements, which accompanies the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or the financial statements themselves.

Other Information Regarding Nonattest Services We Performed

We have not performed any advisory or nonattest services that would impair our independence as your auditor. Management has overseen, directed and accepted all nonattest services that were provided.

Restriction on Use

This information is intended solely for the information and use of the Finance Committee and Board of Supervisors and management of Richland County, Wisconsin, and is not intended to be, and should not be, used by anyone other than these specified parties.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
September 25, 2020



MANAGEMENT LETTER

To the Finance Committee
and County Board of Supervisors
Richland County
Richland Center, Wisconsin

In planning and performing our audit of the financial statements of Richland County, Wisconsin for the year ended December 31, 2019, we considered the County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated September 25, 2020, on the financial statements of Richland County, Wisconsin.

We would like to take this opportunity to acknowledge the many courtesies extended to us by Richland County's personnel during the course of our work. In particular, we would like to note the considerable assistance and cooperation provided to us by Clinton Langreck, Victor Vlasak, Derek Kalish and the staff.

We shall be pleased to discuss any of the matters referred to in this letter. Should you desire assistance in implementing the following suggestions, we would welcome the opportunity of assisting you in these matters.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
September 25, 2020

RICHLAND COUNTY, WISCONSIN

Year Ended December 31, 2019

ADJUSTING JOURNAL ENTRIES

We are frequently requested by our clients to discuss the overall condition of their accounting records and what our role is as your audit firm. We believe that these matters should be discussed at each audit. The following section describes your accounting process in general terms and the ways in which we work with your staff.

The County processes accounting transactions based on the type of transaction involved. Money coming in is processed using a cash receipt system. The payment of bills is done through an accounts payable system. Employees' salaries are paid using a payroll system. Accounts receivable are processed through a billing system. Property taxes are billed and collected via a property tax system. These five systems are responsible for recording and summarizing the vast majority of your financial transactions.

Beyond the five systems described in the preceding paragraph, another system is used to make corrections and to record non-cash transactions. This system involves preparing general journal entries. Journal entries provide the ability to make changes to the financial data entered in the other systems. As your auditor, our role is to substantiate year end financial balances and information presented by your accounting personnel, and compare it to supporting information and outside confirmations. When information in your records does not agree with audit evidence, an adjusting entry is necessary to correct your records. Sometimes these entries are identified by your staff as they get ready for the audit. Other adjustments are prepared by us as we discover that your general ledger balances need to be changed to reflect the correct balances.

For the 2019 audit, we proposed adjustments and reclassifications to your records. The effect of these journal entries is considered to be material to the financial statements of Richland County, Wisconsin. The proposed entries were accepted by Richland County's management. All of these changes are reflected properly in your audited financial statements.

Because we are providing assistance to your staff by proposing changes to correct your financial information, you should be aware of these processes. Many of our clients rely on us to make year end adjustments as we have described. In many cases, we have the experience or expertise to compute, and identify, corrections to your records. We work with many clients on similar issues, so it may be more efficient for you to have us do some of the one-time adjustments, rather than your staff spending hours researching the proper adjustment.

Due to the technical nature of financial reporting and complying with financial reporting standards, most clients have their CPA firm prepare the year end financial statements and note disclosures. We have provided these services to the County.

We are communicating this information to you to give you a better understanding of what we do and how the year end process works. Our job as auditors is to bring in an outside perspective and provide a level of comfort that your financial reporting system is materially correct and accurately reflects the financial activity for the year. However, in many cases, our services go beyond auditing. Our experience and training can provide a very cost-effective means of providing the year end accounting assistance that you need.

We hope that by providing this information on what we do, you will have a better understanding of our role, and the various ways that we work with your staff.

PASSED JOURNAL ENTRIES

Passed journal entries may occur due to transaction timing, industry practices or lack of overall significance. There was one potential (passed) journal entry identified in our audit that was not posted to the general ledger. The entry involved potential overstatement of total assets of \$10,539 and overstatement of net income of \$10,539 for unreconciled cash. The effect of the passed entry is not considered to be material to the financial statements.

FUTURE FINANCIAL CONSIDERATIONS AND OTHER MATTERS

DEPARTMENTAL CASH

In prior years we recommended that the treasurer's office monitor all departmental cash accounts that are not processed through the general ledger. Cash accounts that are not monitored using the same level of internal controls are at a much higher risk of error, misappropriation, or theft. During our audit it was noted that the monitoring of these cash accounts has improved. We recommend continued improvement of controls surrounding departmental cash accounts.

CDBG HOUSING LOAN OVERSIGHT

The Richland Housing Authority oversees several deferred housing loans receivable for the County. It is expected that the loans are collectible but it has come to our attention that loan file work may be incomplete or liens may not be placed on the properties to guarantee collection. We recommend that the County perform a title search on each of the properties listed on the notes receivable schedule.

CONCLUDING REMARKS

We would like to thank you for allowing us to serve you. We are committed to assisting you in the long-term financial success of Richland County, Wisconsin and our comments are intended to draw to your attention issues which need to be addressed by the County to meet its goals and responsibilities.

A separate audit communication dated May 14, 2020 was issued for Pine Valley Community Village and should be read in conjunction with this document.

The comments and suggestions in this communication are not intended to reflect in any way on the integrity or ability of the personnel of the County. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The County's staff is deeply committed to maintaining the financial reporting system so that informed decisions can be made. They were receptive to our comments and suggestions.

We will review the status of these comments during each audit engagement.

If you have any questions or comments regarding this communication or the financial statements, do not hesitate to contact us.

Client: **Richland County**
 Engagement: **Richland County 2019**
 Period Ending: **12/31/2019**
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1001			
To record receivable for City of Richland Center 2nd half appropriation for swimming pool. *REVERSE*			
36.0000.0000.1301	ACCOUNTS RECEIVABLE	17,145.75	
36.4900.0000.5913	CITY OF RICHLAND CENTER		17,145.75
Total		17,145.75	17,145.75

Adjusting Journal Entries JE # 1002			
To adjust Debt Service Fund activity for Pine Valley bond activity.			
30.0000.0000.2695	DEFERRED INFLOWS	4,217.73	
30.4100.0000.4111	GENERAL PROPERTY TAXES	1,356,918.39	
30.4800.0000.4811	INTEREST ON INVESTMENTS	8.85	
30.4900.0000.4939	TRANSF FM BORROWED MONEY FND	104,755.03	
30.5810.0000.5942	PINE VALLEY NOTES 8/10/15		250,000.00
30.5810.0000.5943	PINE VALLEY BONDS 8/10/15		225,000.00
30.5810.0000.5975	PINE VALLEY NOTES 3/15/16		410,000.00
30.5820.0000.5942	PINE VALLEY NOTES 8/10/15		28,125.00
30.5820.0000.5943	PINE VALLEY BONDS 8/10/15		312,950.00
30.5820.0000.5975	PINE VALLEY NOTES 3/15/16		239,825.00
Total		1,465,900.00	1,465,900.00

Adjusting Journal Entries JE # 1003			
To adjust Debt Service Fund activity for highway debt activity and record on Highway.			
30.4100.0000.4111	GENERAL PROPERTY TAXES	169,812.22	
71.0000.0000.2500	STATE TRUST FUND HWY PROJECT	103,297.85	
71.5311.0000.6011	Interest expense	66,514.37	
30.5810.0000.6003	STATE TRUST FUND LOAN-HWY		103,297.85
30.5820.0000.6003	STATE TRUST FUND LOAN-HWY		66,514.37
71.4100.0000.4111	GENERAL PROPERTY TAXES		169,812.22
Total		339,624.44	339,624.44

Adjusting Journal Entries JE # 1004			
To adjust LGIP accounts for investment that was added to the wrong account.			
10.0000.0000.1110	CASH	26,000.00	
23.0000.0000.1190	INVESTMENTS	26,000.00	
10.0000.0000.1190	INVESTMENTS		25,999.80
10.4800.0000.4811	INTEREST ON INVESTMENTS		0.20
23.0000.0000.1110	CASH		26,000.00
Total		52,000.00	52,000.00

Adjusting Journal Entries JE # 1005			
To reclass good faith deposits. *REVERSE*			
30.4900.0000.4903	LOAN PROCEEDS-TAXABLE	23,700.00	
30.4900.0000.4907	LOAN PROCEEDS-TAX EXEMPT	52,900.00	
30.0000.0000.2120	ACCOUNTS PAYABLE		76,600.00
Total		76,600.00	76,600.00

Client: **Richland County**
 Engagement: **Richland County 2019**
 Period Ending: **12/31/2019**
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1006			
To record a 2019 payable per client request.			
49.5243.0000.5812	HAZMAT TEAM	7,475.13	
49.0000.0000.2120	ACCOUNTS PAYABLE		7,475.13
Total		7,475.13	7,475.13
Adjusting Journal Entries JE # 1007			
To move cash withdrawal from revenue account to the cash account.			
40.4800.0000.4840	OTHER MISCELLANEOUS REVENUE	7,949.00	
40.0000.0000.1190	INVESTMENTS		7,949.00
Total		7,949.00	7,949.00
Adjusting Journal Entries JE # 1008			
To reclass expenses to capital outlay accounts.			
32.5680.0000.5819	UW CAPITAL OUTLAY	35,723.00	
39.5456.0000.5819	NEW EQUIPMENT	16,366.99	
32.5680.0000.5248	REPAIR OF FURNACES/BOILERS		35,723.00
39.5456.0000.5249	REPAIRS & MAINTENANCE		16,366.99
Total		52,089.99	52,089.99
Adjusting Journal Entries JE # 1009			
To record current year GASB 75 ETF life insurance OPEB activity for highway.			
71.0000.0000.2800	NET OPEB LIABILITY	30,619.00	
71.0000.0000.2803	OPEB DOR-EXPECT VS ACT INVES	489.00	
71.0000.0000.2801	OPEB DOR-CNTRIB AFTER MEASDT		70.02
71.0000.0000.2804	OPEB DOR-CHNG IN ACTUARY ASM		3,041.00
71.0000.0000.2806	OPEB DIR-PROJ VS ACTUAL EXP		2,058.00
71.0000.0000.2809	OPEB DOR-CHNG IN PROP SHARE		3,218.00
71.0000.0000.2810	OPEB DIR-Change of Actuarial		14,729.00
71.5875.0000.8200	OPEB CONTRIBUTIONS MADE		507.98
71.5875.0000.9200	OPEB PENSION EXPENSE		7,484.00
Total		31,108.00	31,108.00
Adjusting Journal Entries JE # 1010			
To record current year GASB 68 net pension activity for highway.			
71.0000.0000.1803	DOR-EXPCTD VS ACTUAL INVEST	175,705.00	
71.0000.0000.1804	DOR-CHANGE IN PROP SHARE	969.00	
71.0000.0000.1805	DIR-PROJECTED VS ACTUAL	696,178.00	
71.0000.0000.1806	DOR-CHANGE IN PROPORTIONAL	140.00	
71.5875.0000.9000	Pension Expense (clearing account)	225,919.00	
71.0000.0000.1800	NET PENSION ASSET		284,771.00
71.0000.0000.1801	DOR-CONTRIB AFTER MEASURE DT		1,507.67
71.0000.0000.1802	DOR-EXPECTED VS ACTUAL		105,561.00
71.0000.0000.1807	DOR-CHANGE ACTUARIAL ASMPTS		806.00
71.0000.0000.1808	DOR-PROJECTED VS ACTUAL		283,710.00
71.0000.0000.1811	NET PENSION LIABILITY		329,007.00
71.5875.0000.8000	Contributions Made		93,548.33
Total		1,098,911.00	1,098,911.00

Client: **Richland County**
 Engagement: **Richland County 2019**
 Period Ending: **12/31/2019**
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1011			
To reverse prior year accrued payroll.			
71.5332.0000.5111	SALARIES - REGULAR	25,753.91	
71.0000.0000.2170	ACCRUED WAGES PAYABLE		25,753.91
Total		25,753.91	25,753.91
Adjusting Journal Entries JE # 1012			
To adjust highway accrued payroll.			
71.5311.0000.5111	SALARIES - REGULAR	46,272.31	
71.0000.0000.2170	ACCRUED WAGES PAYABLE		46,272.31
Total		46,272.31	46,272.31
Adjusting Journal Entries JE # 1013			
To reconcile beginning fund balance.			
10.0000.0000.2960	UNRESERVED/UNDESIGNATED FUND	1,689.36	
51.0000.0000.2960	FUND BALANCE	12.73	
56.0000.0000.2960	UNRESERVED/UNDESIGNATED FUND	23.00	
71.0000.0000.2960	UNRESERVED/UNDESIGNATED FUND	36,954.19	
10.4800.0000.4840	OTHER MISCELLANEOUS REVENUE		1,689.36
51.4800.0000.4840	OTHER MISCELLANEOUS REVENUE		12.73
56.4800.0599.4840	MISCELLANEOUS REVENUES		23.00
71.4800.0000.4840	OTHER MISCELLANEOUS REVENUE		36,954.19
Total		38,679.28	38,679.28
Adjusting Journal Entries JE # 1014			
To write-off remaining receivable and deferred revenue related to Boelmann property purchase.			
13.0000.0000.2650	DEFERRED REVENUE	6,623.71	
13.0000.0000.1301	ACCOUNTS RECEIVABLE		6,623.71
Total		6,623.71	6,623.71
Adjusting Journal Entries JE # 1015			
To correct receivable balance by removing correcting entries posted twice.			
10.0000.0000.1301	ACCOUNTS RECEIVABLE	14,124.08	
49.0000.0000.1301	ACCOUNTS RECEIVABLE	12,023.48	
10.4200.0000.4439	EMERGENCY MANAGEMENT GRANTS		14,124.08
49.4200.0000.4308	EPCRA COMPTR & HAZMAT EQUIP		12,023.48
Total		26,147.56	26,147.56
Adjusting Journal Entries JE # 1016			
To reclass guardian ad litem and wildlife damage claims, per state payments register.			
10.4200.0000.4203	ST AID-GAL FEES/CLERK COURT	2,594.00	
10.4200.0000.4274	STATE AID-LAND CONSERVATION	201.46	
10.4200.0000.4223	ST AID-CIR CT COST APPROP		2,594.00
10.4200.0000.4275	WILDLFE DAMAGE ADMIN-CONSERV		201.46
Total		2,795.46	2,795.46

Client: **Richland County**
Engagement: **Richland County 2019**
Period Ending: **12/31/2019**
Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1017			
To reclassify FEMA grant to intergovernmental revenue.			
10.4800.0000.4840	OTHER MISCELLANEOUS REVENUE	7,227.21	
10.4200.0000.4295	FEMA-1768 DISASTER RECVRY		7,227.21
Total		7,227.21	7,227.21
Adjusting Journal Entries JE # 1018			
To record receivable for FEMA hazard mitigation grant. *REVERSE*			
49.0000.0000.1301	ACCOUNTS RECEIVABLE	7,840.44	
49.4200.0000.4235	HAZARD MITIGATION GRANT-FEMA		7,840.44
Total		7,840.44	7,840.44
Adjusting Journal Entries JE # 1019			
To record clean sweep grant receivable, per state payments register. *REVERSE*			
10.0000.0000.1301	ACCOUNTS RECEIVABLE	12,500.00	
10.4200.0000.4554	ST AID-CLEAN SWEEP-HOUSEHOLD		12,500.00
Total		12,500.00	12,500.00
Adjusting Journal Entries JE # 1020			
To reclassify activity, per client request.			
10.0000.0000.2422	DOG LICENSE FEES DUE STATE	855.00	
36.0000.0000.1180	PETTY CASH	100.00	
37.0000.0000.1110	CASH	100.00	
10.0000.0000.2424	NON-METALLIC MINING DUE ST		855.00
36.0000.0000.1110	CASH		100.00
37.5683.0000.5303	SWIM TEAM		100.00
Total		1,055.00	1,055.00
Adjusting Journal Entries JE # 1021			
PBC - To transfer 2018 and 2019 AMSO.			
56.0000.0000.1110	CASH	39,255.35	
63.5920.0000.1742	TRANSFER OUT	39,255.35	
56.4900.0000.4945	TRANS FM LONG TERM CARE SUPP		39,255.35
63.0000.0000.1110	CASH		39,255.35
Total		78,510.70	78,510.70

Client: **Richland County**
Engagement: **Richland County 2019**
Period Ending: **12/31/2019**
Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1022			
PBC - To record accounts receivable. *REVERSE*			
56.0000.0000.1301	ACCOUNTS RECEIVABLE	173,317.34	
56.4200.0367.4250	ST AID-0367 COMMUNITY OPTION	98.00	
56.4200.0000.4311	IM FRAUD		2,756.05
56.4200.0283.4250	ST AID-0283 IMAA STATE SHARE		135,898.95
56.4200.0367.4250	ST AID-0367 COMMUNITY OPTION		3,125.00
56.4200.0381.4250	ST AID-0381 ALZHEIMERS FAMIL		3,880.00
56.4200.0527.4250	ST AID-0427-CLTS DD AUTISM		17,567.00
56.4200.0831.4250	ST AID-0831 CC CERTIFICATION		34.00
56.4200.0852.4250	ST AID-0852 CHILD CARE ADMIN		1,149.00
56.4200.3377.4250	ST AID-KINSHIP BENEFIT		8,587.34
56.4500.0551.4529	0551-CLTS-DD PARENTAL FEE		418.00
Total		<u>173,415.34</u>	<u>173,415.34</u>
Adjusting Journal Entries JE # 1023			
To record retainage for roof repair invoice. *REVERSE*			
58.5834.0000.5999	ROOF REPAIR-HAIL DAMAGE	64,193.91	
58.0000.0000.2120	ACCOUNTS PAYABLE		64,193.91
Total		<u>64,193.91</u>	<u>64,193.91</u>
Adjusting Journal Entries JE # 1024			
To adjust current year highway compensated absences			
71.0000.0000.2270	COMPENSATED ABSENCES	65,617.45	
71.5321.0000.5111	SALARIES - REGULAR		65,617.45
Total		<u>65,617.45</u>	<u>65,617.45</u>
Adjusting Journal Entries JE # 1025			
To record PPA and CY adjustment for Accrued Payroll.			
10.0000.0000.2960	UNRESERVED/UNDESIGNATED FUND	125,168.41	
10.5141.0000.5111	SALARIES - REGULAR	10,483.11	
10.5211.0000.5111	SALARIES - REGULAR	19,041.46	
34.0000.0000.2960	UNRESERVED/UNDESIGNATED FUND	947.52	
34.5439.0000.5111	SALARIES - REGULAR	3,219.34	
36.0000.0000.2960	UNRESERVED/UNDESIGNATED FUND	9,001.60	
36.5682.0000.5111	SALARIES - REGULAR	1,500.83	
53.0000.0000.2960	UNRESERVED/UNDESIGNATED FUND	6,418.73	
53.5507.0000.5111	SALARIES - REGULAR	605.63	
56.0000.0000.2960	UNRESERVED/UNDESIGNATED FUND	51,754.64	
56.5401.0000.5111	SALARIES - REGULAR	7,887.99	
59.0000.0000.2960	FUND BALANCE	2,191.47	
59.5580.0000.5111	SALARIES - REGULAR	103.18	
63.0000.0000.2960	UNRESERVED/UNDESIGNATED FUND	1,350.21	
63.5563.0000.5111	SALARIES - REGULAR	377.12	
10.0000.0000.2170	ACCRUED WAGES PAYABLE		154,692.98

Client: **Richland County**
 Engagement: **Richland County 2019**
 Period Ending: **12/31/2019**
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
34.0000.0000.2170	ACCRUED WAGES PAYABLE		4,166.86
36.0000.0000.2170	ACCRUED WAGES PAYABLE		10,502.43
53.0000.0000.2170	ACCRUED WAGES PAYABLE		7,024.36
56.0000.0000.2170	ACCRUED WAGES PAYABLE		59,642.63
59.0000.0000.2170	ACCRUED WAGES PAYABLE		2,294.65
63.0000.0000.2170	ACCRUED WAGES PAYABLE		1,727.33
Total		240,051.24	240,051.24

Adjusting Journal Entries JE # 1026

Composite entry to adjust Fund 71 to agree to Highway trial balance.

71.0000.0000.1440	DUE FM CITIES, VILLAGES, & T	63,374.45	
71.0000.0000.1610	INVENTORIES (SUMMARY)	145,346.40	
71.0000.0000.1850	MACHINERY AND EQUIPMENT	310,866.45	
71.0000.0000.2120	ACCOUNTS PAYABLE	1,462.99	
71.0000.0000.2240	ACCRUED INTEREST PAYABLE	24,932.00	
71.0000.0000.2413	SALES TAXES	22.85	
71.5310.0000.0350	REPAIR & MAINTENANCE SUPPLIE	157,696.60	
71.0000.0000.1301	ACCOUNTS RECEIVABLE		119,694.71
71.0000.0000.1420	DUE FROM STATE OF WISCONSIN		1,794.10
71.0000.0000.1820	LAND		
71.0000.0000.1830	BUILDINGS		
71.0000.0000.1839	ACCUMULATIVE DEPREC - BUILDI		81,684.00
71.0000.0000.1840	IMPROVEMENTS - OTHER THAN BL		
71.0000.0000.1849	A/D LAND IMPROVEMENTS		17,178.00
71.0000.0000.1859	ACCUM DEPREC - MACHINERY &		277,542.91
71.0000.0000.1880	OTHER FIXED ASSETS (OFFICE E		
71.0000.0000.1889	ACCUMULATIVE DEPREC - FIXED		
71.0000.0000.2170	ACCRUED WAGES PAYABLE		
71.0000.0000.2643	UNEARNED REV FM TRANSPORTATI		199,281.08
71.0000.0000.2960	UNRESERVED/UNDESIGNATED FUND		6,526.94
Total		703,701.74	703,701.74

Adjusting Journal Entries JE # 1027

To record year-end transfers to close out HS funds

10.0000.0000.1110	CASH	551,951.63	
44.5920.0000.1736	TRANS TO HEALTH & HUMAN SVCS	139,089.71	
53.5920.0000.1736	TRANS TO HEALTH & HUMAN SVCS	68,642.82	
54.0000.0000.1110	CASH	247,634.19	
56.0000.0000.1110	CASH	68,642.82	
56.0000.0000.1110	CASH	139,089.71	
56.4900.0000.4933	TRANS FM-INSTITUTNL ADULT FD	247,634.19	
56.5920.0000.1710	TRANSFERS TO GENERAL FUND	551,951.63	
10.4900.0000.4935	TRANS FM HEALTH & HUMAN SVCS		551,951.63
44.0000.0000.1110	CASH		139,089.71
53.0000.0000.1110	CASH		68,642.82
54.4900.0000.4920	TRANSFER IN		247,634.19
56.0000.0000.1110	CASH		247,634.19
56.0000.0000.1110	CASH		551,951.63
56.4900.0000.4925	TRANS FM-RESOURCE CTR FUND		68,642.82
56.5920.0000.1733	TRANS-CHILDREN'S INSTITUTNL		139,089.71
Total		2,014,636.70	2,014,636.70

Client: ***RICHCO - Richland County***
 Engagement: ***Richland County 2019***
 Period Ending: ***12/31/2019***
 Trial Balance: ***TB***
 Workpaper: ***Proposed JE Report***

Account	Description	Debit	Credit
Proposed JE # 31			
To adjust cash to the reconciled balance.			
10.5111.0000.5319	OFFICE SUPPLIES	10,538.93	
10.0000.0000.1110	CASH		10,538.93
Total		<u>10,538.93</u>	<u>10,538.93</u>