

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

**Year Ended December 31, 2020**

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**RICHLAND COUNTY, WISCONSIN**

**Year Ended December 31, 2020**

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Adjusting 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, 2020. 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 7, 2020. 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. As described in Note 1 to the financial statements, the County implemented accounting policies and financial statement presentation changes by adopting Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, effective January 1, 2020. 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 estimates of the pension asset/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 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. Management has corrected all such misstatements. Attached are the material misstatements detected as a result of audit procedures that 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 October 18, 2021.

#### *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.  
October 18, 2021



## 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, 2020, 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 October 18, 2021, 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.  
October 18, 2021

## **RICHLAND COUNTY, WISCONSIN**

**Year Ended December 31, 2020**

### **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 2020 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 were no potential (passed) journal entries identified in our audit that were not posted to the general ledger.

## **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 21, 2021 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 2020**  
 Period Ending: **12/31/2020**  
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1001</b>			
To write-off prior year receivable balance.			
13.0000.0000.1301	ACCOUNTS RECEIVABLE	1,120.06	
13.5835.0000.5999	BILLS - NO LINE DETAIL		1,120.06
<b>Total</b>		<b>1,120.06</b>	<b>1,120.06</b>
<b>Adjusting Journal Entries JE # 1002</b>			
To reverse prior year accounts payable entry #1006.			
49.0000.0000.2120	ACCOUNTS PAYABLE	7,475.13	
49.5243.0000.5812	HAZMAT TEAM		7,475.13
<b>Total</b>		<b>7,475.13</b>	<b>7,475.13</b>
<b>Adjusting Journal Entries JE # 1003</b>			
To record additional HHS receivable per client request. *REVERSE*			
56.0000.0000.1301	ACCOUNTS RECEIVABLE	28,629.00	
56.4200.0000.4330	ST AID-CLTS ADMIN REIMBURSE		25,832.00
56.4200.0367.4250	ST AID-0367 COMMUNITY OPTION		2,797.00
<b>Total</b>		<b>28,629.00</b>	<b>28,629.00</b>
<b>Adjusting Journal Entries JE # 1004</b>			
To record receivable for November sales tax. *REVERSE*			
10.0000.0000.1301	ACCOUNTS RECEIVABLE	114,113.35	
10.4100.0000.4113	COUNTY SALES TAX		114,113.35
<b>Total</b>		<b>114,113.35</b>	<b>114,113.35</b>
<b>Adjusting Journal Entries JE # 1005</b>			
To reclassify ambulance uncollectable, per client request.			
51.5246.0000.5999	BILLS - NO LINE DETAIL	34,432.92	
51.5245.0000.5999	BILLS - NO LINE DETAIL		34,432.92
<b>Total</b>		<b>34,432.92</b>	<b>34,432.92</b>
<b>Adjusting Journal Entries JE # 1006</b>			
To record receivable for EPCRA hazmat equipment grant. *REVERSE*			
49.0000.0000.1301	ACCOUNTS RECEIVABLE	7,335.79	
49.4200.0000.4308	EPCRA COMPTR & HAZMAT EQUIP		7,335.79
<b>Total</b>		<b>7,335.79</b>	<b>7,335.79</b>
<b>Adjusting Journal Entries JE # 1007</b>			
To reclassify bond proceeds of \$2.970M debt issue to the proper account.			
30.5821.0107.5979	DEBT ISSUE EXPENSES	49,123.80	
75.4800.0000.4840	OTHER MISCELLANEOUS REVENUE	2,910,600.00	
30.4800.0000.4840	OTHER MISCELLANEOUS REVENUE		49,123.80
75.4900.0000.4952	G.O. PROMISSORY NOTES		2,910,600.00
<b>Total</b>		<b>2,959,723.80</b>	<b>2,959,723.80</b>

Client: **Richland County**  
 Engagement: **Richland County 2020**  
 Period Ending: **12/31/2020**  
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1008</b>			
To reverse posting correction entry double posted and reconcile 12/31 cash.			
10.4800.0000.4840	OTHER MISCELLANEOUS REVENUE	146.26	
44.5515.0000.5855	WINNEBAGO/MENDOTA CHARGES	4,883.00	
54.5515.0000.5855	WINNEBAGO/MENDOTA CHARGES	104,545.00	
56.4200.0440.4250	STATE AID - DSS-LIHEAP	8,247.57	
56.4200.0948.4250	ST AID-0948-WINNEBAGO MHI	109,428.00	
56.4500.0021.4561	PUBLIC HEALTH-FLU VACCINE	5,017.70	
59.4500.0450.5921	TWN & COUNTRY NUTR PROG REV	134.25	
71.0000.0000.1110	CASH	0.30	
71.1183.0000.0520	PREMIUM ON SURETY BONDS	11,714.70	
71.5920.0000.1729	TRANS TO DEBT SERVICE FUND	5,371.67	
10.0000.0000.1110	CASH		146.26
44.0000.0000.1110	CASH		4,883.00
54.0000.0000.1110	CASH		104,545.00
56.0000.0000.1110	CASH		122,693.27
59.0000.0000.1110	CASH		134.25
71.5311.0000.5979	ISSUANCE EXPENSE		17,086.67
<b>Total</b>		<b>249,488.45</b>	<b>249,488.45</b>

<b>Adjusting Journal Entries JE # 1009</b>			
To true-up bond proceeds for \$1,175,000 bond issued.			
30.5821.0107.5979	DEBT ISSUE EXPENSES	32,775.00	
30.4900.0000.4903	LOAN PROCEEDS-TAXABLE		32,775.00
<b>Total</b>		<b>32,775.00</b>	<b>32,775.00</b>

<b>Adjusting Journal Entries JE # 1010</b>			
To true-up bond proceeds on \$2,575,000 debt issue.			
30.4900.0000.4907	LOAN PROCEEDS-TAX EXEMPT	64,666.47	
30.4900.0000.4907	LOAN PROCEEDS-TAX EXEMPT	1,020,000.00	
30.5821.0107.5979	DEBT ISSUE EXPENSES	33,418.26	
71.0000.0000.1110	CASH	11,714.70	
71.0000.0000.2500	STATE TRUST FUND HWY PROJECT	1,167,123.15	
71.1183.0000.0520	PREMIUM ON SURETY BONDS	40,227.60	
30.0000.0000.1110	CASH		11,714.70
30.4800.0000.4840	OTHER MISCELLANEOUS REVENUE		68,063.10
30.4900.0000.4201	DEBT SERVICE SURPLUS APPLIED		34.77
30.4900.0428.5903	STATE TRUST FUND HWY PROJECT		1,038,272.16
30.5810.0000.6003	STATE TRUST FUND LOAN-HWY		1,038,272.16
71.0000.0000.2500	STATE TRUST FUND HWY PROJECT		1,038,272.16
71.0000.0000.2910	BONDS PAYABLE		51,942.30
71.0000.0000.2920	Premium on bonds		128,850.99
71.5810.0000.6003	STATE TRUST FUND LOAN-PRINCP		128,850.99
<b>Total</b>		<b>2,337,150.18</b>	<b>2,337,150.18</b>

Client: **Richland County**  
 Engagement: **Richland County 2020**  
 Period Ending: **12/31/2020**  
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1011</b>			
To reclass proceeds from \$1,050,000 bond proceeds to short-term debt.			
71.0000.0000.1110	CASH	650,000.00	
92.4900.0000.4952	G.O. PROMISSORY NOTES	1,049,832.00	
92.5311.0000.5979	DEBT ISSUANCE COSTS	1,575.00	
92.5311.0000.5979	DEBT ISSUANCE COSTS	7,250.00	
92.5311.0000.5979	DEBT ISSUANCE COSTS	10,450.00	
71.0000.0000.2502	Short-term loan payable		650,000.00
92.0000.0000.1110	CASH		650,000.00
92.0000.0000.2502	Short-term loan payable		400,000.00
92.5614.0000.5949	PREMIUM ON BONDS		1,407.00
92.5685.0000.5999	BILLS-NO-LINE DETAIL		7,250.00
92.5685.0000.5999	BILLS-NO-LINE DETAIL		10,450.00
<b>Total</b>		<b><u>1,719,107.00</u></b>	<b><u>1,719,107.00</u></b>
<b>Adjusting Journal Entries JE # 1012</b>			
To reclass highway portion of interest payment on \$2.575M debt issue.			
30.0000.0000.1110	CASH	17,086.67	
71.5311.0000.6011	Interest expense	17,086.67	
30.5820.0000.5937	CAPITAL PROJECTS GO REFUNDNG		17,086.67
71.0000.0000.1110	CASH		17,086.67
<b>Total</b>		<b><u>34,173.34</u></b>	<b><u>34,173.34</u></b>
<b>Adjusting Journal Entries JE # 1013</b>			
To record amortization of Highway portion of \$2.575M bond premium.			
71.0000.0000.2920	Premium on bonds	3,710.17	
71.1183.0000.0520	PREMIUM ON SURETY BONDS		3,710.17
<b>Total</b>		<b><u>3,710.17</u></b>	<b><u>3,710.17</u></b>
<b>Adjusting Journal Entries JE # 1014</b>			
To adjust accrued payroll.			
10.0000.0000.2170	ACCRUED WAGES PAYABLE	130,008.39	
34.0000.0000.2170	ACCRUED WAGES PAYABLE	4,166.86	
36.0000.0000.2170	ACCRUED WAGES PAYABLE	8,611.42	
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	
10.5141.0000.5111	SALARIES - REGULAR		46,383.94
10.5154.0000.5111	SALARIES - REGULAR		9,257.70
10.5211.0000.5111	SALARIES - REGULAR		74,366.75
34.5439.0000.5111	SALARIES - REGULAR		4,166.86
36.5682.0000.5111	SALARIES - REGULAR		8,611.42
53.5507.0000.5111	SALARIES - REGULAR		7,024.36
56.5401.0000.5111	SALARIES - REGULAR		59,642.63
59.5580.0000.5111	SALARIES - REGULAR		2,294.65
63.5563.0000.5111	SALARIES - REGULAR		1,727.33
<b>Total</b>		<b><u>213,475.64</u></b>	<b><u>213,475.64</u></b>

Client: **Richland County**  
Engagement: **Richland County 2020**  
Period Ending: **12/31/2020**  
Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1015</b>			
To write off immaterial remaining sick leave conversion balances.			
10.0000.7023.2172	JOAN BAILEY-RET SK LV HEALTH	2,291.03	
10.0000.7022.5151	B FRANK-FICA		109.16
10.0000.7024.5151	J RICE-FICA		48.58
10.0000.7025.5151	K SUTTON-FICA		452.29
10.0000.7030.5151	S HEMLING-FICA		11.60
10.5141.0000.5111	SALARIES - REGULAR		1,669.40
<b>Total</b>		<b><u>2,291.03</u></b>	<b><u>2,291.03</u></b>
<b>Adjusting Journal Entries JE # 1016</b>			
To adjust current year highway compensated absences			
71.5321.0000.5111	SALARIES - REGULAR	31,994.72	
71.0000.0000.2270	COMPENSATED ABSENCES		31,994.72
<b>Total</b>		<b><u>31,994.72</u></b>	<b><u>31,994.72</u></b>
<b>Adjusting Journal Entries JE # 1017</b>			
To record current year GASB 68 net pension activity for highway.			
71.0000.0000.1800	NET PENSION ASSET	263,059.00	
71.0000.0000.1801	DOR-CONTRIB AFTER MEASURE DT	2,839.18	
71.0000.0000.1802	DOR-EXPECTED VS ACTUAL	243,078.00	
71.0000.0000.1804	DOR-CHANGE IN PROP SHARE	376.00	
71.0000.0000.1808	DOR-PROJECTED VS ACTUAL	203,073.00	
71.0000.0000.1811	NET PENSION LIABILITY	329,007.00	
71.5875.0000.9000	Pension Expense (clearing account)	108,704.33	
71.0000.0000.1803	DOR-EXPCTD VS ACTUAL INVEST		480,492.00
71.0000.0000.1805	DIR-PROJECTED VS ACTUAL		537,763.00
71.0000.0000.1806	DOR-CHANGE IN PROPORTIONAL		533.00
71.0000.0000.1807	DOR-CHANGE ACTUARIAL ASMPTS		34,961.00
71.5875.0000.8000	Contributions Made		96,387.51
<b>Total</b>		<b><u>1,150,136.51</u></b>	<b><u>1,150,136.51</u></b>
<b>Adjusting Journal Entries JE # 1018</b>			
To record current year GASB 75 ETF life insurance OPEB activity for highway.			
71.0000.0000.2801	OPEB DOR-CNTRIB AFTER MEASDT	32.09	
71.0000.0000.2803	OPEB DOR-EXPECT VS ACT INVES	482.00	
71.0000.0000.2804	OPEB DOR-CHNG IN ACTUARY ASM	34,710.00	
71.0000.0000.2810	OPEB DIR-CHANGE OF ACTUARIAL	2,447.00	
71.5875.0000.9200	OPEB PENSION EXPENSE	8,192.98	
71.0000.0000.2800	NET OPEB LIABILITY		43,715.00
71.0000.0000.2806	OPEB DIR-PROJ VS ACTUAL EXP		1,556.00
71.0000.0000.2809	OPEB DOR-CHNG IN PROP SHARE		53.00
71.5875.0000.8200	OPEB CONTRIBUTIONS MADE		540.07
<b>Total</b>		<b><u>45,864.07</u></b>	<b><u>45,864.07</u></b>

Client: **Richland County**  
 Engagement: **Richland County 2020**  
 Period Ending: **12/31/2020**  
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1019</b>			
Client entry: To record CCS recoupment in 2020 *REVERSE*			
56.4500.0557.4213	CCS-MA	71,860.14	
56.0000.0000.1301	ACCOUNTS RECEIVABLE		71,860.14
<b>Total</b>		<b>71,860.14</b>	<b>71,860.14</b>

<b>Adjusting Journal Entries JE # 1020</b>			
Client entry - To post Feb-Aug CARS to correct accounts			
44.0000.0000.1110	CASH	4,628.92	
54.5515.0000.5855	WINNEBAGO/MENDOTA CHARGES	504,438.92	
56.0000.0000.1110	CASH	499,810.00	
56.4200.0000.4307	ST AID-ADMINISTRATIVE MISC	20,399.00	
56.4200.0948.4250	ST AID-0948-WINNEBAGO MHI	499,810.00	
44.5515.0000.5855	WINNEBAGO/MENDOTA CHARGES		4,628.92
54.0000.0000.1110	CASH		504,438.92
56.4200.0312.4250	ST AID-0312/0313 ADULT PROTC		7,174.00
56.4200.0367.4250	ST AID-0367 COMMUNITY OPTION		1,524.00
56.4200.0381.4250	ST AID-0381 ALZHEIMERS FAMIL		1,494.00
56.4200.0515.4250	ST AID-COORDINATED SRVCS CTY		21,708.00
56.4200.0516.4250	ST AID-0516 CMNTY MNTL HLTH		96,028.00
56.4200.0550.4250	ST AID-0550 BIRTH TO THREE		44,401.00
56.4200.0561.4250	ST AID-0561 BASIC ALLOCATION		336,364.00
56.4200.0569.4250	ST AID-0569 MENTAL HLTH BLK		9,465.00
56.4200.0570.4250	ST AID-0570 AODA BLOCK GRANT		2,051.00
56.4200.0948.4250	ST AID-0948-WINNEBAGO MHI		499,810.00
<b>Total</b>		<b>1,529,086.84</b>	<b>1,529,086.84</b>

<b>Adjusting Journal Entries JE # 1021</b>			
Client entry - To correct Sept CARS posting			
54.5515.0000.5855	WINNEBAGO/MENDOTA CHARGES	26,825.00	
56.0000.0000.1110	CASH	26,825.00	
56.4200.0000.4307	ST AID-ADMINISTRATIVE MISC	29,973.00	
56.4200.0948.4250	ST AID-0948-WINNEBAGO MHI	26,825.00	
54.0000.0000.1110	CASH		26,825.00
56.4200.0367.4250	ST AID-0367 COMMUNITY OPTION		316.00
56.4200.0561.4250	ST AID-0561 BASIC ALLOCATION		56,482.00
56.4200.0948.4250	ST AID-0948-WINNEBAGO MHI		26,825.00
<b>Total</b>		<b>110,448.00</b>	<b>110,448.00</b>

<b>Adjusting Journal Entries JE # 1022</b>			
Client entry - To correct November CARS posting			
44.5515.0000.5855	WINNEBAGO/MENDOTA CHARGES	4,883.00	
54.5515.0000.5855	WINNEBAGO/MENDOTA CHARGES	104,545.00	
56.0000.0000.1110	CASH	109,428.00	
44.0000.0000.1110	CASH		4,883.00
54.0000.0000.1110	CASH		104,545.00
56.4200.0948.4250	ST AID-0948-WINNEBAGO MHI		109,428.00
<b>Total</b>		<b>218,856.00</b>	<b>218,856.00</b>

Client: **Richland County**  
 Engagement: **Richland County 2020**  
 Period Ending: **12/31/2020**  
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1023</b>			
Client entry: To record Comm Mental Health alloc to cover AFH expenses			
54.0000.0000.1110	CASH	43,954.42	
56.4200.0516.4250	ST AID-0516 CMNTY MNTH HLTH	43,954.42	
54.4200.0000.4555	CARS-Community Mental Health		43,954.42
56.0000.0000.1110	CASH		43,954.42
<b>Total</b>		<b>87,908.84</b>	<b>87,908.84</b>

<b>Adjusting Journal Entries JE # 1024</b>			
Client entry - To record April receipts for 2020 *REVERSE*			
54.0000.0000.1301	ACCOUNTS RECEIVABLE	330.00	
56.0000.0000.1301	ACCOUNTS RECEIVABLE	1,772.20	
54.4500.0000.4808	R&B		75.00
54.4500.0000.4828	PRIVATE PAY-INSTITUTION		255.00
56.4500.0000.4861	TREATMENT COURT REVENUES		4.50
56.4500.0021.4561	PUBLIC HEALTH-FLU VACCINE		65.00
56.4500.0028.4561	PUBLIC HEALTH-TB TEST		24.00
56.4500.0565.4213	CRISIS-MEDCL ASSIS		642.51
56.4500.0565.4528	CRISIS-PRIVATE PAY		696.00
56.4500.0569.4213	0569-MENTAL HLTH-MEDCL ASSIS		58.85
56.4500.0570.4213	0570-AODA BLK GRNT-MED ASSIS		31.34
56.4500.0570.4528	0570-AODA BLOCK-PRIVATE PAY		250.00
<b>Total</b>		<b>2,102.20</b>	<b>2,102.20</b>

<b>Adjusting Journal Entries JE # 1026</b>			
Client entry - To record CIP funding for 2021 received in 2020			
56.4200.3380.4250	ST AID-KINSHIP ASSESSMENTS	4,409.00	
56.0000.0000.1301	ACCOUNTS RECEIVABLE		4,409.00
<b>Total</b>		<b>4,409.00</b>	<b>4,409.00</b>

<b>Adjusting Journal Entries JE # 1027</b>			
To record Dec/Jan exp CARS 52-010 (107,523 of Winnebago portion already recorded through check)			
56.4200.0948.4250	ST AID-0948-WINNEBAGO MHI	34,388.00	
56.4200.0367.4250	ST AID-0367 COMMUNITY OPTION		383.00
56.4200.0381.4250	ST AID-0381 ALZHEIMERS FAMIL		577.00
56.4200.0515.4250	ST AID-COORDINATED SRVCS CTY		5,292.00
56.4200.0570.4250	ST AID-0570 AODA BLOCK GRANT		2,933.00
56.4200.0681.4250	ST AID-0681 STATE/CO MATCH		25,203.00
<b>Total</b>		<b>34,388.00</b>	<b>34,388.00</b>

<b>Adjusting Journal Entries JE # 1028</b>			
To record Winnebago costs in correct fund			
54.5515.0000.5855	WINNEBAGO/MENDOTA CHARGES	34,388.00	
56.0000.0000.1110	CASH	34,388.00	
54.0000.0000.1110	CASH		34,388.00
56.4200.0948.4250	ST AID-0948-WINNEBAGO MHI		34,388.00
<b>Total</b>		<b>68,776.00</b>	<b>68,776.00</b>

Client: **Richland County**  
 Engagement: **Richland County 2020**  
 Period Ending: **12/31/2020**  
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1029</b>			
To record March 21 exp CARS 52-010			
56.0000.0000.1301	ACCOUNTS RECEIVABLE	3,262.00	
56.4200.0515.4250	ST AID-COORDINATED SRVCS CTY	3,287.00	
56.4200.0367.4250	ST AID-0367 COMMUNITY OPTION		5,358.00
56.4200.0381.4250	ST AID-0381 ALZHEIMERS FAMIL		1,191.00
<b>Total</b>		<b>6,549.00</b>	<b>6,549.00</b>

<b>Adjusting Journal Entries JE # 1030</b>			
To adjust highway accrued wages.			
71.5311.0000.5111	SALARIES - REGULAR	20,998.08	
71.0000.0000.2170	ACCRUED WAGES PAYABLE		20,998.08
<b>Total</b>		<b>20,998.08</b>	<b>20,998.08</b>

<b>Adjusting Journal Entries JE # 1031</b>			
Composite entry to adjust Fund 71 to agree to Highway trial balance.			
71.0000.0000.1301	ACCOUNTS RECEIVABLE	232,194.75	
71.0000.0000.1620	PREPAYMENTS	108,511.97	
71.0000.0000.1850	MACHINERY AND EQUIPMENT	251,298.57	
71.0000.0000.2240	ACCRUED INTEREST PAYABLE	23,744.00	
71.0000.0000.2413	SALES TAXES	552.96	
71.0000.0000.2643	UNEARNED REV FM TRANSPORTATI	7,051.88	
71.0000.0000.2960	UNRESERVED/UNDESIGNATED FUND	0.31	
71.0000.0000.1420	DUE FROM STATE OF WISCONSIN		246,574.33
71.0000.0000.1440	DUE FM CITIES, VILLAGES, & T		122,833.91
71.0000.0000.1610	INVENTORIES (SUMMARY)		8,945.84
71.0000.0000.1820	LAND		13,448.16
71.0000.0000.1830	BUILDINGS		
71.0000.0000.1839	ACCUMULATIVE DEPREC - BUILDI		
71.0000.0000.1840	IMPROVEMENTS - OTHER THAN BL		
71.0000.0000.1849	A/D LAND IMPROVEMENTS		5,465.43
71.0000.0000.1859	ACCUM DEPREC - MACHINERY &		143,343.78
71.0000.0000.1880	OTHER FIXED ASSETS (OFFICE E		
71.0000.0000.1889	ACCUMULATIVE DEPREC - FIXED		
71.0000.0000.2120	ACCOUNTS PAYABLE		
71.0000.0000.2170	ACCRUED WAGES PAYABLE		
71.5310.0000.0350	REPAIR & MAINTENANCE SUPPLIE		58,998.99
71.5840.0000.6003	STATE TRUST FND LOAN-INT		23,744.00
<b>Total</b>		<b>623,354.44</b>	<b>623,354.44</b>

<b>Adjusting Journal Entries JE # 1032</b>			
To clear unreconciled payable balance for highway.			
71.5323.0000.0337	MATERIAL	3,583.51	
71.0000.0000.2120	ACCOUNTS PAYABLE		3,583.51
<b>Total</b>		<b>3,583.51</b>	<b>3,583.51</b>

Client: **Richland County**  
 Engagement: **Richland County 2020**  
 Period Ending: **12/31/2020**  
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1033</b>			
To remove 2021 activity from accounts payable. *REVERSE*			
71.0000.0000.2120	ACCOUNTS PAYABLE	22,332.00	
71.5310.0000.0350	REPAIR & MAINTENANCE SUPPLIE		7,383.75
71.5310.0000.0351	FUEL		12,623.25
71.5310.0000.0357	STATE GAS TAX		2,325.00
<b>Total</b>		<b>22,332.00</b>	<b>22,332.00</b>
<b>Adjusting Journal Entries JE # 1034</b>			
To correct reversal of account receivable from prior years			
56.0000.0000.1301	ACCOUNTS RECEIVABLE	126,971.00	
56.0000.0000.2960	UNRESERVED/UNDESIGNATED FUND		126,971.00
<b>Total</b>		<b>126,971.00</b>	<b>126,971.00</b>
<b>Adjusting Journal Entries JE # 1035</b>			
To record year-end transfers to close out HS funds			
44.5920.0000.1736	TRANS TO HEALTH & HUMAN SVCS	40,282.75	
53.5920.0000.1736	TRANS TO HEALTH & HUMAN SVCS	31,123.49	
54.0000.0000.1110	CASH	689,728.65	
56.0000.0000.1110	CASH	31,123.49	
56.0000.0000.1110	CASH	40,282.75	
56.4900.0000.4933	TRANS FM-INSTITUTNL ADULT FD	689,728.65	
10.0000.0000.1110	CASH		
10.4900.0000.4935	TRANS FM HEALTH & HUMAN SVCS		
44.0000.0000.1110	CASH		40,282.75
53.0000.0000.1110	CASH		31,123.49
54.4900.0000.4920	TRANSFER IN		689,728.65
56.0000.0000.1110	CASH		689,728.65
56.0000.0000.1110	CASH		
56.4900.0000.4925	TRANS FM-RESOURCE CTR FUND		31,123.49
56.5920.0000.1710	TRANSFERS TO GENERAL FUND		
56.5920.0000.1733	TRANS-CHILDREN'S INSTITUTNL		40,282.75
<b>Total</b>		<b>1,522,269.78</b>	<b>1,522,269.78</b>