

VILLAGE OF RIDGEWAY, WISCONSIN
REQUIRED AUDIT COMMUNICATIONS
TO THE MEMBERS OF THE VILLAGE BOARD

Year Ended December 31, 2022

DRAFT

Johnson Block and Company, Inc.
Certified Public Accountants
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Mineral Point, Wisconsin 53565
(608) 987-2206

VILLAGE OF RIDGEWAY, WISCONSIN

Year Ended December 31, 2022

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COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Village Board
Village of Ridgeway, 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 the Village of Ridgeway for the year ended December 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our engagement letter. Professional standards require that we provide you with the following information related to the 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 Village are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Village implemented accounting policies and financial statement presentation changes by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 87, Leases, effective January 1, 2022. We noted no transactions entered into by the Village 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 Village's financial statements were:

Management's estimate of the right to use leased assets, lease liabilities, lease receivables, and deferred inflows of resources related to leases are based on applicable lease terms, projected future payments, and a discount rate.

The estimate of depreciable lives of fixed assets was based on the estimated useful life of the related fixed asset. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the consolidated 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 Appendix 1 – Adjusting Journal Entries, summarizes misstatements detected as a result of audit procedures that were corrected by management.

The attached Appendix 2 – Passed Journal Entries, 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 uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

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 _____, 2023.

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 the Village's financial statement 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 the Village'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 the budgetary comparison information, which is 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 and individual nonmajor fund financial statements and the statement of revenues, expenses and changes in net position, which accompany 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 to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Village Board and management of the Village of Ridgeway and is not intended to be, and should not be, used by anyone other than these specific parties.

Very truly yours,

Johnson Block & Company, Inc.
_____, 2023



COMMUNICATION OF MATERIAL WEAKNESSES

To the Village Board
Village of Ridgeway, Wisconsin

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Ridgeway as of and for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Village of Ridgeway's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village of Ridgeway's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

Limited Segregation of Duties

The size of the office staff precludes a proper segregation of functions to assure adequate internal control. This is not unusual in organizations of your size, but management should continue to be aware of this condition and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view. Under these conditions, the most effective controls lie in management's knowledge and monitoring of matters relating to the Village's operations.

Management of the Village takes an active part in monitoring matters relating to Village operations.

Material Adjustments

Material adjusting journal entries not prepared by the Village prior to the audit or not otherwise provided by the Village are considered an internal control weakness. We proposed numerous adjusting journal entries and deem these adjustments to be material in relation to the financial statements. Since the Village did not make these adjustments prior to the audit, a material weakness exists in the Village's internal controls.

This communication is intended solely for the information and use of management, the Village Board, and others within the administration, and is not intended to be and should not be used by anyone other than these specified parties.

Johnson Block & Company, Inc.
_____, 2023

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MANAGEMENT LETTER

To the Village Board
Village of Ridgeway, Wisconsin

In planning and performing our audit of the financial statements of the Village of Ridgeway, Wisconsin for the year ended December 31, 2022, we considered the Village'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 _____, 2023, on the financial statements of the Village.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the Village's personnel during the course of our work.

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

Johnson Block & Company, Inc.
_____, 2023

VILLAGE OF RIDGEWAY, WISCONSIN

Year Ended December 31, 2022

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 Village of Ridgeway 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. Customer billing and accounts receivable are processed through a billing system. These four systems are responsible for recording and summarizing the vast majority of your financial statements.

Beyond the four 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 2022 audit, we proposed adjustments and reclassifications to your records. The effect of these journal entries was considered to be material to the financial statements of the Village of Ridgeway, Wisconsin. The proposed entries were accepted by the Village of Ridgeway'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 Village of Ridgeway.

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.

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. See Appendix 2 for passed journal entries.

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OTHER COMMENTS ON OPERATIONS AND INTERNAL CONTROL

Tax Incremental District Considerations

As explained in Note 8 of the audit report, the last date to incur TID #1 project costs was August 7, 2022, and the TID must close by August 7, 2030. Leading up to the mandatory termination date, the Village should consider the following:

1. TID law provides an affordable housing extension that may be available to TID #1. After a TID has paid all its infrastructure and development costs, but before it is formally terminated, the Affordable Housing Extension allows the District to be repurposed for one additional year to benefit affordable housing and improve housing stock anywhere within the community. The State of Wisconsin has reported an increasing trend in TIDs using the Affordable Housing Extension since 2018.

The Village would need to use at least 75% of those tax increments to “benefit affordable housing” anywhere within the Village in which the TID exists. Affordable housing is defined as housing costing no more than 30% of the household’s gross monthly income. A household consists of an individual and his or her spouse and all minor dependents. Any remaining portion of the increments must be used by the municipality to improve its housing stock.

2. TID annual reports are due to Wisconsin DOR each year by July 1. A Joint Review Board (JRB) meeting is required to be held to review annual reports. State legislation indicates the meeting should be held on July 1 or when the annual report becomes available.

The Village should notify each JRB member when the report is available and schedule a meeting. Notice should be published five days before the meeting to review annual reports.

Sewer Utility Advances from Other Funds

The Sewer Utility owed the General Fund \$141,560 as of December 31, 2022. \$80,682 of this amount is from 1989 when the General Fund advanced \$224,000 to assist the utility in payments of improvements to the sewer plant. \$12,200 of this advance is being repaid each year. There is no repayment schedule for the other \$60,878 of the advance owed at December 31, 2022.

The Utility had unrestricted cash of \$127,781 as of year-end. This could be used to pay down the advance.

Safe Drinking Water Loan Debt Service Fund Requirement

The 2020 Safe Drinking Water Loan revenue bond resolution requires that the Utility’s Debt Service Fund be equal to one-sixth (1/6) of the next installment of interest coming due on the bonds and one-twelfth (1/12) of the next installment of principal of the bonds shall be transferred monthly. Debt Service Fund for 2022 was \$19,388 and the requirement was \$19,608. The Utility did not meet the debt service fund requirement for 2022.

Budget

A required supplementary schedule comparing General Fund budget to actual results is included on Page 43 of the audit report. Several functions are reflecting an overspent budget. We recommend budget amendments be approved throughout the year to prevent expenditures exceeding budget appropriations.

Amendments can be made at the functional level consistent with how the budget was published and adopted. For example, the Village could approve a budget amendment between the public works and public safety with a net effect to the total expenditure budget of \$0.

Subscription-Based Information Technology Arrangements

The Governmental Accounting Standards Board issued Statement No. 96 (GASB 96), Subscription-Based Information Technology Arrangements (SBITA). GASB 96 provides guidance on accounting for SBITA when a government contracts for the right to use another party's software. The standards for SBITAs are based on the standards established in GASB Statement No. 87, Leases. GASB 96 is effective for fiscal years beginning after June 15, 2022.

A SBITA is defined as a contract that conveys control of the right to use a vendor's software, alone or in combination with the underlying information technology (IT) assets, as specified in the contract for a period of time in an exchange or exchange-like transaction.

A SBITA can be for software as a service, infrastructure as a service, or a platform as a service arrangement. One important question to ask when determining if a SBITA exists is: will this software no longer work/will we no longer be able to log in once the contract term ends? If your answer is yes, it is likely that a SBITA exists. The subscription term includes the period during which a government has a noncancelable right to use the underlying IT assets.

The subscription term also includes periods covered by an option to extend or to terminate (if it is reasonably certain that the government or SBITA vendor will not exercise that option).

When applicable under GASB 96, a government will recognize a right to use subscription asset and a corresponding subscription liability.

GASB 96 provides an exception for short-term SBITAs. Short-term SBITAs have a maximum possible term under the SBITA contract of 12-months (or less), including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs should be recognized as outflows of resources (for example, expenditures).

We are here to help. Ongoing tracking and annual journal entries may be a large undertaking for our clients. To assist with GASB 96 compliance, many different accounting software packages are available for purchase. Instead of our clients potentially purchasing new software, we will be offering a new nonaudit service. This service will include tracking of SBITA in a software purchased by Johnson Block and Company, Inc. Our software will make the necessary calculations needed to record the annual GASB 96 journal entries.

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 the Village of Ridgeway and our comments are intended to draw to your attention issues which need to be addressed by the Village to meet its goals and responsibilities.

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 Village of Ridgeway. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The Village of Ridgeway'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.

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Appendix 1 – Adjusting Journal Entries

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/22 Audit**
 Period Ending: **12/31/2022**
 Trial Balance: **TB**
 Workpaper: **JE-01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1001				
Close A/C 150-00-48500-000-001 at 12/31/21 into equity.				
150-00-48500-000-001	COMMUNITY CENTER DONATIONS		69,137.11	
150-00-33000-000-000	FUND BALANCE			69,137.11
Total			69,137.11	69,137.11
Adjusting Journal Entries JE # 1002				
Allocate remaining ARPA funds to be used for Community Center Project.				
150-00-11100-000-000	POOLED CAPITAL FUND		38,907.95	
220-00-57630-000-000	COMMUNITY CENTER OUTLAY		38,907.95	
150-00-57630-000-000	COMMUNITY CENTER OUTLAY			38,907.95
220-00-11100-000-000	SRF-ALLOCATED CASH			38,907.95
Total			77,815.90	77,815.90
Adjusting Journal Entries JE # 1003				
Reclassify water meter costs to water utility not paid by ARPA funds.				
220-00-11100-000-000	SRF-ALLOCATED CASH		30,275.00	
400-00-18430-000-346	TRANSMISSION - METERS		30,275.00	
220-00-53700-000-000	WATER INFRASTRUCTURE IMPRVMTS			30,275.00
400-00-11100-000-131	POOLED WATER FUND			30,275.00
Total			60,550.00	60,550.00
Adjusting Journal Entries JE # 1004				
Reclassify sewer radio tower upgrades to correct expense account.				
220-00-53610-000-000	SEWER INFRASTRUCTURE IMPRVMTS		10,100.00	
220-00-53700-000-000	WATER INFRASTRUCTURE IMPRVMTS			10,100.00
Total			10,100.00	10,100.00
Adjusting Journal Entries JE # 1005				
Reclassify 2021 ARPA aid from unearned to earned revenue.				
220-00-21900-000-000	SRF UNEARNED REVENUE		32,970.59	
220-00-43211-000-000	ARPA STATE AID			32,970.59
Total			32,970.59	32,970.59
Adjusting Journal Entries JE # 1006				
Record sewer improvements as contributed revenue from the municipality.				
300-00-18500-000-334	SECONDARY TREATMENT EQUIP		16,769.00	
300-00-18500-000-397	POWER OPERATED EQUIPMENT		10,100.00	
300-00-46452-000-421	MISC NON OPERATING REVENUE			26,869.00
Total			26,869.00	26,869.00

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/22 Audit**
 Period Ending: **12/31/2022**
 Trial Balance: **TB**
 Workpaper: **JE-01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1007				
Record administrative and maintenance costs in TID 1.				
100-00-11100-000-000	POOLED GENERAL FUND		2,946.65	
210-00-56700-110-000	TID DEVELOPMENT - WAGES		2,946.65	
100-00-51420-110-000	CLERK WAGES			1,020.86
100-00-53311-110-000	STREETS - WAGES			1,925.79
210-00-11100-000-000	POOLED TIF FUND			2,946.65
Total			<u>5,893.30</u>	<u>5,893.30</u>
Adjusting Journal Entries JE # 1008				
Record interest payable on the advance to TID 1 as of 12/31/2022.				
100-00-17200-000-000	Advance to TID 1 - interest		195,494.90	
210-00-17700-000-000	Deferred interest owed to general		195,494.90	
100-00-26700-000-000	Deferred interest revenue from TID 1			195,494.90
210-00-27400-000-000	Advance from general - interest			195,494.90
Total			<u>390,989.80</u>	<u>390,989.80</u>
Adjusting Journal Entries JE # 1009				
		D-01		
Reclass environmental impact fees and road use fee to correct account.				
100-00-48900-000-000	OTHER MISC REVENUES		6,000.00	
100-00-48900-000-000	OTHER MISC REVENUES		114,358.43	
100-00-44900-000-000	Environmental Impact Fees			6,000.00
100-00-44900-000-000	Environmental Impact Fees			114,358.43
Total			<u>120,358.43</u>	<u>120,358.43</u>
Adjusting Journal Entries JE # 1010				
		D-01		
Reclass election aid to correct account for form C report.				
100-00-48900-000-000	OTHER MISC REVENUES		600.00	
100-00-43690-000-000	STATE - OTHER STATE PAYMENTS			600.00
Total			<u>600.00</u>	<u>600.00</u>
Adjusting Journal Entries JE # 1011				
		GL		
Reclass easement settlement fee to correct account for Form C reporting.				
100-00-48900-000-000	OTHER MISC REVENUES		25,000.00	
100-00-45223-000-000	Easement Settlement			25,000.00
Total			<u>25,000.00</u>	<u>25,000.00</u>

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/22 Audit**
 Period Ending: **12/31/2022**
 Trial Balance: **TB**
 Workpaper: **JE-01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1012		GL		
Move December tax collections to taxes receivable. They'll be recognized in 2023.				
100-00-41110-000-000	REAL ESTATE TAXES		402,372.56	
100-00-12100-000-000	PROPERTY TAXES RECEIVABLE			402,372.56
Total			402,372.56	402,372.56
Adjusting Journal Entries JE # 1013		C-03.1		
Record statement of taxes.				
100-00-12100-000-000	PROPERTY TAXES RECEIVABLE		1,001,888.08	
100-00-46420-000-000	SANITATION INCOME (GARBAGE)		27.28	
140-00-12100-000-000	PROPERTY TAXES RECEIVABLE		10,000.00	
210-00-12100-000-000	PROPERTY TAXES RECEIVABLE		154,916.45	
340-00-12100-000-000	TAXES RECEIVABLE		121,240.00	
100-00-24310-000-000	TAXES DUE COUNTY / STATE			295,383.19
100-00-24500-000-000	DUE TO SWTC			50,012.14
100-00-24600-000-000	DUE TO DODGEVILLE SCHOOLS			394,525.66
100-00-26100-000-000	DEFERRED REVENUE - TAX ROLL			0.09
100-00-26100-000-000	DEFERRED REVENUE - TAX ROLL			27.28
100-00-26100-000-000	DEFERRED REVENUE - TAX ROLL			261,967.00
140-00-26100-000-000	DEFERRED REVENUE - TAX ROLL			10,000.00
210-00-26100-000-000	DEFERRED REVENUE - TAX ROLL			154,916.45
340-00-26100-000-000	DEFERRED REVENUE - TAX ROLL			121,240.00
Total			1,288,071.81	1,288,071.81
Adjusting Journal Entries JE # 1014		C-05		
Adjust balance due from Iowa County. All delinquent special assessments and charges have been collected.				
100-00-48900-000-000	OTHER MISC REVENUES		401.81	
100-00-14300-000-000	DUE FROM COUNTY-DEL SPECIALS			401.81
Total			401.81	401.81
Adjusting Journal Entries JE # 1015		C-06		
Reclass interest on special assessments and reflect collections in balance sheet accounts.				
100-00-26200-000-000	DEFERRED SPECIAL ASSESSMENTS		2,846.91	
100-00-42000-000-000	SPECIAL ASSESSMENTS		156.69	
100-00-13200-000-000	SPEC ASSESS RECEIVABLE			2,846.91
100-00-48130-000-000	INTEREST ON SPECIAL ASSESS			156.69
Total			3,003.60	3,003.60
Adjusting Journal Entries JE # 1016		GL		
Reflect accounting expenditures.				
250-00-53315-000-000	HIGHWAY & STREET CONSTRUCTION		1,950.00	
250-00-21100-000-000	ACCOUNTS PAYABLE			1,950.00
Total			1,950.00	1,950.00
Adjusting Journal Entries JE # 1017		L-07.2		
Allocate 2022 infrastructure project construction costs and funding.				
250-00-29600-000-000	NOTE PAYABLE - FARMERS CDBG		265,032.50	
250-00-43550-000-000	STATE AID-CDBG GRANT		122,188.50	
300-00-18300-000-312	SERVICE CONNECTIONS		41,200.00	
300-00-18300-000-313	COLLECTING MAINS		80,988.50	
400-00-18430-000-343	TRANSMISSION - MAINS		117,674.92	
400-00-18430-000-345	TRANSMISSION - SERVICES		82,985.33	
400-00-18430-000-348	TRANSMISSION - HYDRANTS		22,180.25	
250-00-49100-000-000	PROCEEDS FROM DEBT ISSUANCE			42,192.00
250-00-53315-000-000	HIGHWAY & STREET CONSTRUCTION			345,029.00
300-00-43550-000-000	STATE AID-CDBG GRANT			122,188.50
400-00-29600-000-000	NOTE PAYABLE - FARMERS CDBG			222,840.50
Total			732,250.00	732,250.00

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/22 Audit**
 Period Ending: **12/31/2022**
 Trial Balance: **TB**
 Workpaper: **JE-01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1018		L-07.2/3		
Allocate a portion of the Safe Drinking Water Fund loan to the water utility. *400-00-29620 is a new liability balance sheet account.				
250-00-43560-000-000	LOAN PROCEEDS CLEAN WATER		355,287.16	
400-00-29600-000-000	NOTE PAYABLE - FARMERS CDBB		347,208.73	
400-00-58200-000-427	INTEREST EXPENSE - WATER		8,078.43	
250-00-58110-000-000	PRINCIPAL ON LT DEBT - WATER			350,597.50
250-00-58210-000-000	INTEREST LT DEBT - WATER			4,689.66
400-00-29620-000-000	SDWF - REVENUE BOND 22			355,287.16
Total			710,574.32	710,574.32
Adjusting Journal Entries JE # 1019		GL		
Allocate SDWF loan to water to pay bond counsel costs.				
250-00-43560-000-000	LOAN PROCEEDS CLEAN WATER		7,500.00	
400-00-58200-000-428	DEBT EXPENSE		7,500.00	
250-00-51500-220-000	BANK AND PAYROLL FEES			7,500.00
400-00-29620-000-000	SDWF - REVENUE BOND 22			7,500.00
Total			15,000.00	15,000.00
Adjusting Journal Entries JE # 1020		GL		
Reclassify league of Wisconsin reimbursement to revenue account.				
100-00-14201-000-000	GRANTS RECEIVABLE-POLICE		1,595.00	
100-00-48900-000-000	OTHER MISC REVENUES			1,595.00
Total			1,595.00	1,595.00
Adjusting Journal Entries JE # 1021		GL		
Reclassify receipt of sale of 2012 Ford plow truck against receivable.				
100-00-48309-000-000	SALE OF FIXED ASSETS		18,604.00	
140-00-11100-000-000	POOLED CAPITAL FUND		18,604.00	
100-00-11100-000-000	POOLED GENERAL FUND			18,604.00
140-00-13100-000-000	ACCOUNTS REC - CAPITAL PROJ			18,604.00
Total			37,208.00	37,208.00
Adjusting Journal Entries JE # 1023		AA-01.3		
Entry to move LV Labs invoices coded into AP to contracted services expense.				
400-00-53710-000-682	CONTRACTED SERVICES		525.00	
400-00-21100-000-000	ACCOUNTS PAYABLE			525.00
Total			525.00	525.00
Adjusting Journal Entries JE # 1024		AA-02		
To record Water Well Solutions Wisconsin LLC invoice into A/P at 12.31.22. (REVERSE IN 2023)				
400-00-18200-000-320	CONST IN PROGRESS-2021 TOWER		26,578.79	
400-00-21100-000-000	ACCOUNTS PAYABLE			26,578.79
Total			26,578.79	26,578.79
Adjusting Journal Entries JE # 1025		AA-02		
To record additional AP for labor charges due to the City of Dodgeville for December 2022 labor assistance in the Water & Sewer departments. (REVERSE IN 2023)				
300-00-53610-000-820	WAGES - DIRECT LABOR		6,034.55	
400-00-53700-000-600	WAGES - DIRECT LABOR		2,168.91	
300-00-21100-000-000	ACCOUNTS PAYABLE			6,034.55
400-00-21100-000-000	ACCOUNTS PAYABLE			2,168.91
Total			8,203.46	8,203.46

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/22 Audit**
 Period Ending: **12/31/2022**
 Trial Balance: **TB**
 Workpaper: **JE-01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1026		D-03		
Record MG&E refund of services added as a receivable at 12/31/2022. Reverse at 1/1/2023.				
210-00-13100-000-000	Other Accounts Receivable		11,750.00	
210-00-49130-000-000	PROCEEDS FROM PROPERTY SALES			11,750.00
Total			11,750.00	11,750.00
Adjusting Journal Entries JE # 1027		AA-02		
Record additional payable for December 2022 Utilities. (REVERSE IN 2023)				
100-00-53311-760-000	STREETS - UTILITIES		196.62	
100-00-53420-000-000	STREET (HWY) LIGHTING		1,006.67	
100-00-55200-765-000	PARK - LIGHTS		44.50	
300-00-53610-000-821	OPERATION EXPENSES-WWTP		1,539.25	
300-00-53610-000-823	UTILITIES-LIFT STATIONS&SHOP		78.14	
400-00-53610-000-823	UTILITIES-TOWER&SHOP		174.31	
400-00-53700-000-620	ELECTRIC FOR WELL PUMPING		867.48	
100-00-21000-000-000	ACCOUNTS PAYABLE			1,247.79
300-00-21100-000-000	ACCOUNTS PAYABLE			1,617.39
400-00-21100-000-000	ACCOUNTS PAYABLE			1,041.79
Total			3,906.97	3,906.97
Adjusting Journal Entries JE # 1028		F-00		
To recognize 2021 payable 2022 tax equivalent as revenue.				
100-00-26300-000-000	DEFERRED REV - PROP TAX EQUIV		46,151.00	
100-00-41310-000-000	PROP TAX EQUIVALENT - WATER			46,151.00
Total			46,151.00	46,151.00
Adjusting Journal Entries JE # 1029		AAP-01		
Entry to adjust the 2022 tax equivalent.				
100-00-26300-000-000	DEFERRED REV - PROP TAX EQUIV		2,604.00	
400-00-11100-000-131	POOLED WATER FUND		2,604.00	
100-00-11100-000-000	POOLED GENERAL FUND			2,604.00
400-00-53730-004-408	TAXES-PT EQUIVALENT			2,604.00
Total			5,208.00	5,208.00
Adjusting Journal Entries JE # 1030		G/L		
Entry to move PSC annual assessment to the correct account for the PSC report.				
400-00-53730-003-408	TAXES -- PSC ASSESSMENT		168.31	
400-00-53612-000-840	BILLING & ACCOUNTING			168.31
Total			168.31	168.31
Adjusting Journal Entries JE # 1031		G/L		
Entry to move PSC costs for the conventional rate case to regulatory commission expense for the PSC report.				
400-00-53710-000-688	REGULATORY COMMISSION EXPENSE		1,337.90	
400-00-53612-000-840	BILLING & ACCOUNTING			1,337.90
Total			1,337.90	1,337.90
Adjusting Journal Entries JE # 1032		FF-01		
Reclassify USDA loan payments against the note payable for the sewer utility.				
300-00-29610-000-000	NOTE PAYABLE - RD REV BOND		33,700.00	
300-00-58100-000-428	PRINCIPAL ON RD LOAN			33,700.00
Total			33,700.00	33,700.00

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/22 Audit**
 Period Ending: **12/31/2022**
 Trial Balance: **TB**
 Workpaper: **JE-01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1033		FF-01		
Reclassify water tower loan principal payment against the note payable.				
400-00-29600-000-224	NOTE PAYABLE - FARMERS CDBG 18		48,499.04	
400-00-58100-000-000	PRINCIPAL ON LT DEBT			48,499.04
Total			48,499.04	48,499.04
Adjusting Journal Entries JE # 1034		FF-01/FF-02.1		
Reclass principal payments on water and sewer portion against note payable and adjust to allocation on confirm.				
300-00-29600-000-000	NOTE PAYABLE - FARMERS CDBG 18		6,230.98	
400-00-29600-000-000	NOTE PAYABLE - FARMERS CDBG		7,585.54	
400-00-29600-000-224	NOTE PAYABLE - FARMERS CDBG 18		38.42	
300-00-58100-000-000	PRINCIPAL ON LT DEBT			6,230.98
400-00-53710-000-681	OFFICE SUPPLIES			38.42
400-00-58100-000-000	PRINCIPAL ON LT DEBT			7,585.54
Total			13,854.94	13,854.94
Adjusting Journal Entries JE # 1035		FF-01		
Adjust accrued interest on utility debt.				
300-00-21600-000-237	ACCRUED INTEREST		131.00	
400-00-58200-000-427	INTEREST EXPENSE - WATER		1,363.00	
300-00-58200-000-427	INTEREST EXPENSE - SEWER			30.00
300-00-58200-000-428	INTEREST EXPENSE USDA RD LOAN			101.00
400-00-21600-000-237	ACCRUED INTEREST			1,363.00
Total			1,494.00	1,494.00
Adjusting Journal Entries JE # 1036				
Reclass website expense in 2022 to expense account				
100-00-51420-316-000	CLERK INFORMATION TECHNOLOGY		5,100.00	
100-00-33000-000-000	FUND BALANCE - UNRESTRICTED			5,100.00
Total			5,100.00	5,100.00
Adjusting Journal Entries JE # 1037		L-07.2, GL		
Move additional LOC proceeds to the CDBG fund.				
100-00-49100-000-000	LOAN PROCEEDS		3,370.00	
250-00-11100-000-000	POOLED CDBG ACCOUNT		3,370.00	
100-00-11100-000-000	POOLED GENERAL FUND			3,370.00
250-00-49100-000-000	PROCEEDS FROM DEBT ISSUANCE			3,370.00
Total			6,740.00	6,740.00
Adjusting Journal Entries JE # 1038		L-07.2		
Revise the LOC payoff and SDWF loan allocation for the additional LOC draw.				
250-00-58110-000-000	PRINCIPAL ON LT DEBT - WATER		3,370.00	
400-00-29620-000-000	SDWF - REVENUE BOND 22		2,165.21	
250-00-43560-000-000	LOAN PROCEEDS CLEAN WATER			2,165.21
250-00-58210-000-000	INTEREST LT DEBT - WATER			1,204.79
400-00-58200-000-427	INTEREST EXPENSE - WATER			2,165.21
Total			5,535.21	5,535.21
Adjusting Journal Entries JE # 1039		J-01		
To adjust water inventory at 12.31.22.				
400-00-53700-000-650	REPAIRS & MAINTENANCE		3,721.83	
400-00-16110-000-154	MATERIALS & SUPPLIES INVENTORY			3,721.83
Total			3,721.83	3,721.83

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/22 Audit**
 Period Ending: **12/31/2022**
 Trial Balance: **TB**
 Workpaper: **JE-01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1040		J-01		
To adjust sewer inventory to actual at 12.31.22.				
300-00-53610-000-827	OTHER SUPPLIES & EXPENSES		193.18	
300-00-16110-000-150	MATERIALS & SUPPLIES INVENTORY			193.18
Total			193.18	193.18
Adjusting Journal Entries JE # 1041		H-02		
To record annual amortization on tower repair costs.				
400-00-53700-000-650	REPAIRS & MAINTENANCE		49,146.00	
400-00-17000-000-186	MISC DEFERRED DEBITS			49,146.00
Total			49,146.00	49,146.00
Adjusting Journal Entries JE # 1042		H-01		
Reclassify 2023 workhorse expense to prepaid expense. (REVERSE 1/1/2023)				
100-00-19000-000-000	Prepaid Expenses		1,350.00	
300-00-19000-000-000	Prepaid Expenses		1,350.00	
400-00-19000-000-000	Prepaid Expenses		1,350.00	
100-00-51500-240-000	SOFTWARE SUBSCRIPTIONS & FEES			1,350.00
300-00-53612-000-840	BILLING & ACCOUNTING			1,350.00
400-00-53612-000-840	BILLING & ACCOUNTING			1,350.00
Total			4,050.00	4,050.00
Adjusting Journal Entries JE # 1043		H-01		
To record prepaid for Baer insurance premiums to prepaid. Coverage runs 8/22-8/23. (REVERSE IN 2023)				
100-00-19000-000-000	Prepaid Expenses		2,746.56	
300-00-19000-000-000	Prepaid Expenses		2,746.56	
400-00-19000-000-000	Prepaid Expenses		2,746.56	
100-00-51500-275-000	WORKER'S COMP INSURANCE			1,669.77
100-00-51938-000-000	GENERAL GOV'T INSURANCE			1,076.79
300-00-53612-000-853	INSURANCE			2,746.56
400-00-53710-000-684	INSURANCE			2,746.56
Total			8,239.68	8,239.68
Adjusting Journal Entries JE # 1044		H-01		
To record Municipal Property insurance fund premium to prepaid expense for 12.31.22. (REVERSE IN 2023)				
100-00-19000-000-000	Prepaid Expenses		3,542.50	
300-00-19000-000-000	Prepaid Expenses		3,542.50	
400-00-19000-000-000	Prepaid Expenses		3,542.50	
100-00-51938-000-000	GENERAL GOV'T INSURANCE			3,542.50
300-00-53612-000-853	INSURANCE			3,542.50
400-00-53710-000-684	INSURANCE			3,542.50
Total			10,627.50	10,627.50
Adjusting Journal Entries JE # 1045				
Adjust ARPA cash to 0.00.				
150-00-57630-000-000	COMMUNITY CENTER OUTLAY		0.82	
220-00-11100-000-000	SRF-ALLOCATED CASH		0.82	
150-00-11100-000-000	POOLED CAPITAL FUND			0.82
220-00-57630-000-000	COMMUNITY CENTER OUTLAY			0.82
Total			1.64	1.64
Adjusting Journal Entries JE # 1046		E-05		
Adjust public fire protection charge to actual.				
100-00-52200-265-000	HYDRANT RENTAL		292.00	
400-00-11100-000-131	POOLED WATER FUND		292.00	
100-00-11100-000-000	POOLED GENERAL FUND			292.00
400-00-46450-000-463	HYDRANT RENTAL			292.00
Total			584.00	584.00

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/22 Audit**
 Period Ending: **12/31/2022**
 Trial Balance: **TB**
 Workpaper: **JE-01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1047		FF-01		
Reclassify interest from principal expense accounts for governmental funds.				
100-00-11100-000-000	POOLED GENERAL FUND		27.95	
100-00-58290-000-000	INTEREST & FISCAL CHARGES		2,164.16	
250-00-58110-000-000	PRINCIPAL ON LT DEBT - WATER		19.50	
340-00-11100-000-000	POOLED CASH DEBT SERVICE		2,164.16	
340-00-58100-000-000	PRINCIPAL ON LT DEBT GF		27.95	
100-00-11100-000-000	POOLED GENERAL FUND			2,164.16
100-00-51500-220-000	BANK & PAYROLL PROCESSING FEES			27.95
250-00-51500-220-000	BANK AND PAYROLL FEES			19.50
340-00-11100-000-000	POOLED CASH DEBT SERVICE			27.95
340-00-58290-000-000	INTEREST & FISCAL CHARGES GF			2,164.16
Total			4,403.72	4,403.72
Adjusting Journal Entries JE # 1048		BB-03		
Adjust accrued payroll to actual at 12.31.22.				
100-00-51400-100-000	BUILDING INSPECTOR		851.00	
100-00-51420-110-000	CLERK WAGES		223.00	
100-00-52100-110-000	POLICE - WAGES		583.00	
100-00-53311-110-000	STREETS - WAGES		583.00	
300-00-21600-000-238	ACCRUED PAYROLL		1,818.00	
400-00-21600-000-245	ACCRUED PAYROLL		1,504.00	
100-00-21700-000-000	ACCRUED PAYROLL			2,240.00
300-00-53610-000-820	WAGES - DIRECT LABOR			1,818.00
400-00-53700-000-600	WAGES - DIRECT LABOR			1,504.00
Total			5,562.00	5,562.00
Adjusting Journal Entries JE # 1049		K-01		
Record sewer fixed asset removals.				
300-00-18600-000-140	ACCUMULATED DEPRECIATION		71,993.78	
300-00-18300-000-312	SERVICE CONNECTIONS			21,862.09
300-00-18300-000-313	COLLECTING MAINS			42,975.20
300-00-18500-000-334	SECONDARY TREATMENT EQUIP			7,156.49
Total			71,993.78	71,993.78
Adjusting Journal Entries JE # 1050		GL		
Reclassify sewer expenses out of capital asset accounts.				
300-00-53612-000-851	OFFICE SUPPLIES		18.58	
300-00-53612-000-851	OFFICE SUPPLIES		50.00	
300-00-18600-000-372	OFFICE EQUIPMENT			18.58
300-00-18600-000-379	MISCELLANEOUS EQUIPMENT			50.00
Total			68.58	68.58
Adjusting Journal Entries JE # 1051		K-01		
Record water fixed asset removals for 2022.				
400-00-18390-000-110	ACCUMULATED DEPR - FINANCED		40,009.13	
400-00-18390-100-110	ACCUMULATED DEPR - CONTRIBUTED		23,630.87	
400-00-18430-000-343	TRANSMISSION - MAINS			30,149.42
400-00-18430-000-345	TRANSMISSION - SERVICES			7,473.17
400-00-18430-000-346	TRANSMISSION - METERS			280.00
400-00-18430-000-348	TRANSMISSION - HYDRANTS			2,106.54
400-00-18430-100-343	TRANS MAINS - CONTRIBUTED			18,710.58
400-00-18430-100-345	TRANS SERVICES - CONTRIBUTED			4,026.83
400-00-18430-100-348	TRANS HYDRANTS - CONTRIBUTED			893.46
Total			63,640.00	63,640.00

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/22 Audit**
 Period Ending: **12/31/2022**
 Trial Balance: **TB**
 Workpaper: **JE-01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1052		K-01		
Adjust depreciation expense to actual at 12/31/2022.				
300-00-53615-000-403	DEPR EXPENSE - SEWER		1,330.28	
400-00-53730-000-403	DEPRECIATION EXP-FINANCED		4,257.08	
400-00-53730-000-404	DEPRECIATION EXP-CONTRIBUTED		1,158.46	
300-00-18600-000-140	ACCUMULATED DEPRECIATION			1,330.28
400-00-18390-000-110	ACCUMULATED DEPR - FINANCED			4,257.08
400-00-18390-100-110	ACCUMULATED DEPR - CONTRIBUTED			1,158.46
Total			6,745.82	6,745.82
Adjusting Journal Entries JE # 1053		K-01		
Record joint meter allocation.				
300-00-53612-000-857	JOINT METER ALLOCATION		4,126.00	
400-00-11100-000-131	POOLED WATER FUND		4,126.00	
300-00-11100-000-000	POOLED SEWER FUND			4,126.00
400-00-46452-000-474	OTHER WATER REVENUES			1,820.00
400-00-53730-000-403	DEPRECIATION EXP-FINANCED			1,752.00
400-00-53730-004-408	TAXES-PT EQUIVALENT			554.00
Total			8,252.00	8,252.00
Adjusting Journal Entries JE # 1054		L-08,3		
Record lease receivable and deferred inflows as of 1/1/2022.				
400-00-14800-000-000	Lease Receivable		12,419.02	
400-00-14800-000-000	Lease Receivable		84,809.38	
400-00-28800-000-000	Deferred Inflow - Leases			12,419.02
400-00-28800-000-000	Deferred Inflow - Leases			84,809.38
Total			97,228.40	97,228.40
Adjusting Journal Entries JE # 1055		L-08,3		
To reclassify lease payment received.				
400-00-46452-000-421	ANTENNA & GENERATOR RENT		3,270.06	
400-00-46452-000-421	ANTENNA & GENERATOR RENT		28,668.00	
400-00-14800-000-000	Lease Receivable			3,176.68
400-00-14800-000-000	Lease Receivable			26,703.86
400-00-48101-000-000	Lease Interest Income			93.38
400-00-48101-000-000	Lease Interest Income			1,964.14
Total			31,938.06	31,938.06
Adjusting Journal Entries JE # 1056		L-08,3		
To record reduction in deferred inflow of resources.				
400-00-28800-000-000	Deferred Inflow - Leases		2,922.12	
400-00-28800-000-000	Deferred Inflow - Leases		28,269.84	
400-00-46452-000-421	ANTENNA & GENERATOR RENT			2,922.12
400-00-46452-000-421	ANTENNA & GENERATOR RENT			28,269.84
Total			31,191.96	31,191.96
Adjusting Journal Entries JE # 1057		A-03		
Reclassify negative cash.				
100-00-15200-000-000	DUE FROM OTHER FUNDS		223,303.54	
150-00-11100-000-000	POOLED CAPITAL FUND		132,246.51	
250-00-11100-000-000	POOLED CDBG ACCOUNT		91,057.03	
100-00-11100-000-000	POOLED GENERAL FUND			223,303.54
150-00-25100-000-000	Due to Other Funds			132,246.51
250-00-25100-000-000	DUE TO OTHER FUNDS			91,057.03
Total			446,607.08	446,607.08

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Appendix 2 – Passed Journal Entries

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/22 Audit**
 Period Ending: **12/31/2022**
 Trial Balance: **TB**
 Workpaper: **JE-04 - Proposed Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Proposed Journal Entries				
Proposed Journal Entries JE # 6001		E-03		
Record unbilled revenue at 12/31/2022.				
300-00-13100-000-000	ACCOUNTS RECEIVABLE		2,137.00	
400-00-13100-000-142	ACCOUNTS RECEIVABLE		1,086.00	
300-00-46411-001-622	MEASURED SEWER RESIDENTIAL			2,137.00
400-00-46451-001-461	METERED SALES RESIDENTIAL			1,086.00
Total			3,223.00	3,223.00
Proposed Journal Entries JE # 6002				
Proposed Journal Entries JE # 6002		H-01		
To record prepaid expenses for 2022 for health, dental, and web license.				
100-00-13200-000-000	SPEC ASSESS RECEIVABLE		4,249.79	
100-00-51420-125-000	CLERK EMPLOYEE BENEFITS			2,645.35
100-00-52100-450-000	POLICE - COMPUTER/SOFTWARE			1,604.44
Total			4,249.79	4,249.79
Proposed Journal Entries JE # 6003				
Proposed Journal Entries JE # 6003		BB-04		
Record compensated absences for 12.31.22.				
100-00-51421-110-000	DEPUTY CLERK - WAGES		544.00	
100-00-52100-110-000	POLICE - WAGES		3,894.00	
100-00-53311-110-000	STREETS - WAGES		501.00	
300-00-53610-000-820	WAGES - DIRECT LABOR		1,046.00	
400-00-53700-000-600	WAGES - DIRECT LABOR		1,046.00	
100-00-21000-000-000	ACCOUNTS PAYABLE			4,939.00
300-00-21100-000-000	ACCOUNTS PAYABLE			1,046.00
400-00-21100-000-000	ACCOUNTS PAYABLE			1,046.00
Total			7,031.00	7,031.00
Proposed Journal Entries JE # 6004				
Proposed Journal Entries JE # 6004		L-08		
Record MHTC Comm Site Lease as of 12/31/2022.				
400-00-14800-000-000	Lease Receivable		786.00	
400-00-28800-000-000	Deferred Inflow - Leases			786.00
Total			786.00	786.00
Total Proposed Journal Entries			15,289.79	15,289.79
Total All Journal Entries			15,289.79	15,289.79