

**VILLAGE OF WINDSOR  
DANE COUNTY, WISCONSIN**

**REQUIRED AUDIT COMMUNICATIONS  
TO THE VILLAGE BOARD**

**Year Ended December 31, 2019**

**Johnson Block & Company, Inc.  
Certified Public Accountants  
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(608) 274-2002**

**VILLAGE OF WINDSOR  
DANE COUNTY, WISCONSIN**

**Year Ended December 31, 2019**

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**Appendix:**

    Audit Adjustments



## AUDIT MATTERS REQUIRING COMMUNICATION TO THE GOVERNING BODY

To the Village Board  
Village of Windsor  
Dane County, Wisconsin

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Village of Windsor for the year ended December 31, 2019, and have issued our report thereon dated June 4, 2020. 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 in our letter to you dated October 31, 2019. Professional standards 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 Village of Windsor 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 Board (GASB) Statement No. 84, Fiduciary Activities, effective January 1, 2019. Accordingly, the cumulative effect of the accounting changes as of the beginning of the year is reported in the Statement of Activities. 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 estimate affecting the financial statements was:

Management's estimate of infrastructure identification and valuation is based upon information provided by the Village engineer. Historical costs were estimated for some assets by applying a deflation factor to replacement values.

Management's estimates of the depreciable lives of infrastructure, property and equipment are based on the expected use of the respective assets and management's experience with similar assets used by the Village.



Management's estimate of the pension liability (asset), OPEB liability and deferred outflows and inflows of resources are based on various factors. These estimates were computed by the plan administrators and were actuarially determined.

Management's estimate of the value of land held for resale is based upon the original purchase cost per acre. As land is sold, the value is reduced by the estimated per acre cost.

Management's estimated of the accrued compensated absences liability is based on the remaining accrued hours earned by the eligible employees of the Village and the probability that those employees will stay on and retire from the Village.

Management's estimate of the investment in joint ventures or equity interest is based on the Village's percentage share of participation and the financial position of each organization. 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 trivial, and communicate them to the appropriate level of management. The information on page 8 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 following material misstatements detected as a result of audit procedures were corrected by management: See appendix for list of entries.

#### Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter 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 June 4, 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 the Village's financial statements or a determination of the type of auditor's opinion that may be expressed on these 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 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 management's discussion and analysis, the budgetary comparison information, the Local Retiree Life Insurance Fund schedules, and the Wisconsin Retirement Systems 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.

With respect to the supplementary information accompanying the financial statements, 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 Windsor and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

*Johnson Block & Company, Inc.*

Johnson Block & Company, Inc.  
June 4, 2020



## INTERNAL CONTROL COMMUNICATIONS

To the Village Board and Management  
Village of Windsor  
Dane County, Wisconsin

In planning and performing our audit of the financial statements of the Village of Windsor as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered Village of Windsor's internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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 of Windsor's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village of Windsor's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

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 a 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 deficiency in the Village of Windsor's internal control to be a material weakness:

### **Financial Reporting**

#### Preparation of Financial Statements

A consequence of the size, combined with the specific expertise of your accounting and financial reporting department, is that management has elected to rely on the knowledge of its auditors to prepare its annual financial statements and related disclosures. Again, your Village, like many others, has made the determination that because of the ever changing and numerous reporting requirements associated with preparing financial statements that are in conformity with accounting principles generally accepted in the United States of America, it is more cost advantageous to rely on the expertise of its outside auditors to assist in the preparation of its financial statements.

Preparation of the financial statements is considered a "non-audit" service, which requires that the Village accept responsibility for the financial statements.



Internal controls over preparation of the financial statements, including footnote disclosures, should be in place to provide reasonable assurance that a misstatement in the financial statements would be prevented or detected. Because preparation of the financial statements is a non-audit service, the Village should designate an individual(s) who possesses suitable skills, knowledge, or experience necessary to be able to review, understand and take responsibility for the financial statements.

Because management relies on the auditor to assist with the preparation of the financial statements, the Village's system of internal control may not prevent, detect, or correct misstatements in the financial statements.

Material Audit Adjustments

Proper financial closing and year end reconciliation procedures should be in place to identify and adjust the financial records to ensure the financial statements are fairly stated. During our audit procedures we proposed various audit adjustments, that, if not made, we feel would have resulted in the financial statements being materially misstated.

The auditor will continue to work with the Village, providing information and training where needed, to make the Village's personnel more knowledgeable about its responsibility for the financial statements.

In addition, we noted other matters involving the internal control and its operation that we have reported to management of the Village of Windsor in a separate letter dated June 4, 2020.

This communication is intended solely for the information and use of management, 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.*

Johnson Block & Company, Inc.  
June 4, 2020



## MANAGEMENT LETTER

To the Village Board  
Village of Windsor  
Dane County, Wisconsin

In planning and performing our audit of the financial statements of the Village of Windsor for the year ended December 31, 2019, 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 other 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 June 4, 2020, on the financial statements of the Village of Windsor.

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. In particular, we would like to note the considerable assistance and cooperation provided to us by Tina Butteris, Sindy Schwenn and their staff.

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.*

Johnson Block & Company, Inc.  
June 4, 2020

**VILLAGE OF WINDSOR  
DANE 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 Village 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. These three systems are responsible for recording and summarizing the vast majority of your financial transactions.

Beyond the three 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. Please see the attached journal entries in the appendix.

The proposed entries were accepted by the Village's management. All of these changes are reflected properly in your audited financial statements. A copy of the adjusting entries has been provided to your staff and they have been posted to your 2019 general ledger.

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 your Village.

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. The following passed journal entries are not reflected in the financial statements.

The Village has decided to not accrue and disclose the actuarially determined liability related to the implicit rate subsidy associated with the Village's health insurance benefits. If accrued, the government-wide financial statements would have included the following:

- OPEB Liability – Health Insurance \$20,086

The Village has decided not to allocate the net OPEB liability related to the Retiree Life Insurance Benefit to the Water and Sewer Utilities. If allocated, the utility and business-type financial statements would include the following:

- Water Deferred Outflows \$3,560
- Water Deferred Inflows \$7,830
- Water OPEB Liability \$26,569
  
- Sewer Deferred Outflows \$1,582
- Sewer Deferred Inflows \$3,480
- Sewer OPEB Liability \$11,808

This would also reduce the deferred outflows, deferred inflows and OPEB liability reported on the governmental activities.

We consider these to be immaterial to the financial statements as a whole.

### **ADDITIONAL COMMENTS**

#### **Segregation of Duties**

Limited staff size results in limited segregation of duties. As a result, numerous accounting and administrative controls in the Village's office are weakened. This situation is not unusual for operations similar in size of the Village; however, it does present a lack of segregation and review of accounting functions. We emphasize that the Village's internal accounting control is at an adequate level for the size of the Village.

The main areas where a lack of adequate segregation of duties affects the internal accounting control are in the areas of cash disbursements and purchases, and accounts receivable and cash receipts. We recognize the Village is not large enough to make the employment of additional personnel for the purpose of segregating duties practicable; however, our professional responsibilities require this matter be brought to your attention. Under these conditions, the most effective controls lie in the Board's knowledge and monitoring of the matters relating to the Village's operations.

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

Village of Windsor  
For the Year Ended December 31, 2019

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1001</b>			
To record current year amortization on Water Utility GO Bond Premium.			
410-00-26000-251-000	W-UNAMORTIZED PREMIUM ON DEBT	6,316.64	
410-00-42500-000-000	W-MISC AMORTIZATION		6,316.64
<b>Total</b>		<b><u>6,316.64</u></b>	<b><u>6,316.64</u></b>
<b>Adjusting Journal Entries JE # 1002</b>			
To adjust water utility interest accrual.			
410-00-53700-900-000	W-INTEREST EXPENSE	4,603.40	
410-00-22400-000-000	W-ACCRUED INTEREST		4,603.40
<b>Total</b>		<b><u>4,603.40</u></b>	<b><u>4,603.40</u></b>
<b>Adjusting Journal Entries JE # 1003</b>			
To adjust water and sewer equity to agree to prior year audit - gain/loss account did not close out to equity. Need to change to income statement type account.			
410-00-60000-000-000	GAINS/LOSS ON DISP OF ASSETS	1,196.00	
420-00-61000-000-000	S-GAIN/LOSS ON DISP OF ASSETS	1,404.00	
410-00-33000-000-001	W-RETAINED EARNINGS		1,196.00
420-00-33000-000-000	S-RETAINED EARNINGS		1,404.00
<b>Total</b>		<b><u>2,600.00</u></b>	<b><u>2,600.00</u></b>
<b>Adjusting Journal Entries JE # 1004</b>			
To accrue 4th Qtr surcharge sewer user fee.			
420-00-13000-010-000	S-A/R OTHER	25,028.22	
420-00-46410-827-001	S-SURCHARGE FEES		25,028.22
<b>Total</b>		<b><u>25,028.22</u></b>	<b><u>25,028.22</u></b>
<b>Adjusting Journal Entries JE # 1005</b>			
to adjust for Bear Tree principal and interest payments			
410-00-26000-000-002	W-BEAR TREE DEFERRED REVENUE	318,634.34	
410-00-14000-000-000	W-SPEC ASSESS REC'D - BTF		280,843.87
410-00-49000-100-000	W-INTEREST ON SPEC ASSESS BTF		37,790.47
<b>Total</b>		<b><u>318,634.34</u></b>	<b><u>318,634.34</u></b>
<b>Adjusting Journal Entries JE # 1006</b>			
Reclassify locates coded to asset account.			
420-00-18000-312-000	S-SERVICE CONNECTIONS, TRAPS,	157.50	
420-00-53840-852-002	S-LOCATES		157.50
<b>Total</b>		<b><u>157.50</u></b>	<b><u>157.50</u></b>
<b>Adjusting Journal Entries JE # 1007</b>			
To record Sewer Developer Contributions.			
420-00-18000-312-000	S-SERVICE CONNECTIONS, TRAPS,	117,419.00	
420-00-18000-313-000	S-COLLECTING MAINS/ACCESSORIES	258,530.00	
420-00-46420-635-004	S-DEVELOPER CONTRIBUTIONS		375,949.00
<b>Total</b>		<b><u>375,949.00</u></b>	<b><u>375,949.00</u></b>
<b>Adjusting Journal Entries JE # 1008</b>			
To record current year sewer depreciation expense.			
420-00-59410-000-000	S-DEPRECIATION EXP	135,411.46	
420-00-18000-110-000	S-ACCUMULATED DEPRECIATION		135,411.46
<b>Total</b>		<b><u>135,411.46</u></b>	<b><u>135,411.46</u></b>
<b>Adjusting Journal Entries JE # 1009</b>			
To record Water Developer Contributions.			
410-00-18000-343-100	W-TD MAINS CONTRIBUTED	275,819.00	
410-00-18000-345-100	W-TD SERVICES CONTRIBUTED	94,573.00	
410-00-18000-348-100	W-TD HYDRANTS CONTRIBUTED	56,765.00	
410-00-46420-635-004	W-DEVELOPER CONTRIBUTIONS		427,157.00
<b>Total</b>		<b><u>427,157.00</u></b>	<b><u>427,157.00</u></b>

Village of Windsor  
For the Year Ended December 31, 2019

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1010</b>			
To record current year Water depreciation expense.			
410-00-59410-000-000	W-DEPRECIATION EXPENSE	126,752.62	
410-00-59410-100-000	W-DEPRECIATION EXPENSE CONTR	173,908.13	
410-00-18000-110-000	W-ACCUMULATED DEPRECIATION		126,752.62
410-00-18000-111-000	W-ACCUMULATED DEPREC CONTRIBUT		173,908.13
<b>Total</b>		<b><u>300,660.75</u></b>	<b><u>300,660.75</u></b>
<b>Adjusting Journal Entries JE # 1011</b>			
To record current year meter retirements.			
410-00-18000-110-000	W-ACCUMULATED DEPRECIATION	2,400.00	
410-00-18000-346-000	W-TD METERS		2,400.00
<b>Total</b>		<b><u>2,400.00</u></b>	<b><u>2,400.00</u></b>
<b>Adjusting Journal Entries JE # 1012</b>			
To record Joint Meter Allocation.			
410-00-11000-000-981	W-DMB CHECKING WINDSOR	12,808.52	
420-00-53810-834-000	S-MAIN GEN. PLANT & EQUIP	3,192.26	
420-00-53830-855-000	ALLOC OF TAX EQUIV ON METERS	1,804.55	
420-00-59410-000-000	S-DEPRECIATION EXP	7,811.71	
410-00-46420-474-000	W-OTHER WATER REVENUES		3,192.26
410-00-53700-999-000	W-ALLOC OF TAX EQUIV ON METERS		1,804.55
410-00-59410-000-000	W-DEPRECIATION EXPENSE		7,811.71
420-00-11000-000-981	S-DMB CHECKING		12,808.52
<b>Total</b>		<b><u>25,617.04</u></b>	<b><u>25,617.04</u></b>
<b>Adjusting Journal Entries JE # 1013</b>			
To amortize water regulatory credit.			
410-00-26000-000-001	W-OTHER DEFERRED CREDIT	10,092.00	
410-00-42500-000-000	W-MISC AMORTIZATION		10,092.00
<b>Total</b>		<b><u>10,092.00</u></b>	<b><u>10,092.00</u></b>
<b>Adjusting Journal Entries JE # 1014</b>			
To accrue Well project bill.			
410-00-11000-107-000	W-CONSTRUCTION WORK IN PROGRES	60,657.50	
410-00-21000-232-000	W-ACCOUNTS PAYABLE		60,657.50
<b>Total</b>		<b><u>60,657.50</u></b>	<b><u>60,657.50</u></b>
<b>Adjusting Journal Entries JE # 1015</b>			
To accrue water and sewer portions of compensated absences (Sick Leave).			
410-00-53850-000-000	SICK ACCRUAL BENEFIT ADJUSTMENT	11,025.00	
420-00-53850-000-000	SICK ACCRUAL BENEFIT ADJUSTMENT	1,891.00	
410-00-22000-000-000	W-COMPENSATED ABSENCES - SICK LEAVE		11,025.00
420-00-22000-000-000	S-COMPENSATED ABSENCES - SICK LEAVE		1,891.00
<b>Total</b>		<b><u>12,916.00</u></b>	<b><u>12,916.00</u></b>
<b>Adjusting Journal Entries JE # 1016</b>			
Water and Sewer Adjustment for current year GASB 68 Allocation.			
410-00-19100-000-000	W-DEFERRED OUTFLOWS GASB 68	35,335.00	
410-00-23000-000-000	W-DEFER INFLOWS RESORCE GASB68	234.00	
410-00-59000-000-000	W-GASB 68 PENSION EXP	8,559.00	
420-00-19100-000-000	S-DEF OUTFLOWS OF RESC GASB 68	9,699.00	
420-00-59000-000-000	S-GASB 68 PENSION EXP	2,266.00	
410-00-18000-000-000	W-NET PENSION ASSET (LIABLITY)		44,128.00
420-00-18000-000-000	S-NET PENSION ASSET (LIABILITY)		11,911.00
420-00-23000-000-000	S-DEFER INFLOW RESOURCE GASB68		54.00
<b>Total</b>		<b><u>56,093.00</u></b>	<b><u>56,093.00</u></b>

Village of Windsor  
For the Year Ended December 31, 2019

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 9001</b>			
CLIENT JE: to record community center AR and revenue for 2019.			
800-00-13000-000-405	OTHER ACCOUNTS RECEIVABLE	2,654.08	
800-00-48510-455-000	UNITED WAY DIRECTED CASE MGMT		1,415.37
800-00-48510-747-000	UNITED WAY DIRECTED NUTRITION		575.00
800-00-48511-000-000	UNITED WAY DESIGNATED		663.71
<b>Total</b>		<b><u>2,654.08</u></b>	<b><u>2,654.08</u></b>
<b>Adjusting Journal Entries JE # 9002</b>			
CLIENT AJE: to allocate insurance expenses to utilities.			
001-00-11000-000-981	DMB CHECKING - VOW	11,238.78	
410-00-53700-924-000	W-ADMIN LIABILITY & PROP INSUR	5,825.34	
410-00-53700-925-000	W-ADMIN INJURIES & DAMAGES	1,747.47	
420-00-53840-853-000	S-INSURANCE	3,665.97	
001-00-51938-613-000	INSURANCE - LIABILITY		1,115.25
001-00-51938-614-000	INSURANCE - PROPERTY		6,324.68
001-00-51938-615-000	INSURANCE - WORKERS COMP		3,798.85
410-00-11000-000-981	W-DMB CHECKING WINDSOR		7,572.81
420-00-11000-000-981	S-DMB CHECKING		3,665.97
<b>Total</b>		<b><u>22,477.56</u></b>	<b><u>22,477.56</u></b>
<b>Adjusting Journal Entries JE # 9003</b>			
CLIENT ENTRY: DO NOT RECORD - To record additional payables from client after TB was provided.			
001-00-51400-472-000	GA-ArcGIS SERVICES	422.50	
001-00-52400-255-000	INSPECTION-GRADING REVIEW	280.00	
001-00-53311-445-000	HS-BRIDGE MAINT/INSPECTION	396.00	
001-00-53311-897-000	HS-VEHICLE & EQUIPMENT PARTS	778.45	
001-00-53635-210-000	RECYCLING -CONSULTING SERVICES	607.40	
001-00-21000-000-403	ACCOUNTS PAYABLE		2,484.35
<b>Total</b>		<b><u>2,484.35</u></b>	<b><u>2,484.35</u></b>
<b>Adjusting Journal Entries JE # 9004</b>			
CLIENT AJE: To record 4th Qtr Cable Franchise Fees			
001-00-13000-000-405	ACCOUNTS RECEIVABLE OTHER	18,639.14	
001-00-44100-003-000	LICENSE-BUS/OCC (CABLE TV)		18,639.14
<b>Total</b>		<b><u>18,639.14</u></b>	<b><u>18,639.14</u></b>
<b>Adjusting Journal Entries JE # 9005</b>			
CLIENT AJE: to allocate workers comp insurance to CC.			
001-00-15000-000-469	DUE FROM COMMUNITY CENTER 800	5,783.83	
800-00-51938-615-000	INSURANCE-WORKERS COMPENSATION	5,783.83	
001-00-51938-615-000	INSURANCE - WORKERS COMP		5,783.83
800-00-25000-000-555	DUE TO VILLAGE OF WINDSOR		5,783.83
<b>Total</b>		<b><u>11,567.66</u></b>	<b><u>11,567.66</u></b>
<b>Adjusting Journal Entries JE # 9006</b>			
CLIENT AJE: to reclass CC revenue and expenses - record AR and AP.			
800-00-13000-000-405	OTHER ACCOUNTS RECEIVABLE	2,654.08	
800-00-51600-527-000	BP-FACILITY MAINTENANCE	1,725.00	
800-00-21000-000-403	ACCOUNTS PAYABLE		1,725.00
800-00-48510-455-000	UNITED WAY DIRECTED CASE MGMT		1,415.37
800-00-48510-747-000	UNITED WAY DIRECTED NUTRITION		575.00
800-00-48511-000-000	UNITED WAY DESIGNATED		663.71
<b>Total</b>		<b><u>4,379.08</u></b>	<b><u>4,379.08</u></b>