

**TOWN OF VIENNA  
DEFOREST, WISCONSIN  
REQUIRED AUDIT COMMUNICATIONS  
TO THE TOWN BOARD**

**Year Ended December 31, 2012**

**Johnson Block & Company, Inc.  
Certified Public Accountants  
406 Science Drive, Suite 100  
Madison, Wisconsin 53711  
(608) 274-2002**

**TOWN OF VIENNA  
DEFOREST, WISCONSIN**

**Year Ended December 31, 2012**

Index

	<u>Page</u>
Audit Matters Requiring Communication to the Governing Body.....	1 – 2
Communication of Significant Deficiencies and Material Weaknesses.....	3 – 4
Management Letter.....	5
Adjusting Journal Entries and Passed Journal Entries.....	6
Additional Comments.....	7
Concluding Remarks.....	8
Appendix – Audit Adjustments.....	9 – 13

**AUDIT MATTERS REQUIRING COMMUNICATION  
TO THE GOVERNING BODY**

April 1, 2013

To the Town Board  
Town of Vienna  
DeForest, Wisconsin

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Vienna for the year ended December 31, 2012, and have issued our report thereon dated April 1, 2013. 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 September 25, 2012. 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 Town of Vienna are described in Note 1 to the financial statements. This was the first year the Town conducted a financial audit and had a complete set of financial statements including footnotes. As a result the town implemented many new accounting standards, including provisions of GASB Statements No. 34, 63, and 65 as discussed in the notes to the financial statements. We noted no transactions entered into by the Town 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:

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. Management has corrected all such misstatements. The material misstatements detected as a result of audit procedures were corrected by management: The entries are attached.



### 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 April 1, 2013.

### 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 Town'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

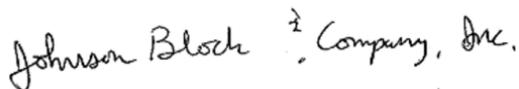
We generally discuss a variety of matters, including the application of principles and auditing standards, with management each year prior to retention as the Town's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition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

### Other Matters

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.

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

Sincerely,



Johnson Block & Company, Inc.  
Madison, Wisconsin

April 1, 2013

To the Town Board  
Town of Vienna  
Vienna, Wisconsin

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Vienna as of and for the year ended December 31, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Vienna'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 Town of Vienna's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Vienna'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 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. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the Town of Vienna's internal control to be a material weakness:

2012-1      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. Your Town, 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.

However, since the financial statements are the responsibility of the Town's management, the control over the financial statements being prepared in conformity with accounting principles generally accepted in the United States of America, lies with management. Currently, the Town has elected not to dedicate its resources to providing for sufficient internal control over the preparation of its financial statements in conformity with accounting principles generally accepted in the United States of America, resulting in a more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Town's internal control.



In addition, we noted other matters involving the internal control and its operation that we have reported to management of the Town of Vienna in a separate letter dated April 1, 2013.

This communication is intended solely for the information and use of management, Town 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.  
Certified Public Accountants  
Madison, Wisconsin



Certified Public Accountants

406 Science Drive, Suite 100 ▲ Madison, Wisconsin 53711-1097 ▲ TEL 608-274-2002 ▲ FAX 608-274-4320

April 1, 2013

To the Town Board  
Town of Vienna  
DeForest, Wisconsin

In planning and performing our audit of the financial statements of the Town of Vienna for the year ended December 31, 2012, we considered the Town'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 April 1, 2013, on the financial statements of the Town of Vienna.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the Town's personnel during the course of our work. In particular, we would like to note the considerable assistance and cooperation provided to us by Shawn Haney, Linda Smithback, and Nicole Roessler.

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.

A handwritten signature in black ink that reads 'Johnson Block &amp; Company, Inc.' The signature is written in a cursive style.

Johnson Block & Company, Inc.  
Certified Public Accountants  
Madison, Wisconsin

**TOWN OF VIENNA  
DEFOREST, WISCONSIN  
Year Ended December 31, 2012**

**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 Town 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 Town'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 2012 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 Town.

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.

## **ADDITIONAL COMMENTS**

### **Internal Accounting Controls**

The size of your organization is small and the Town does not have a complex structure. The small size of the Town's office staff sometimes limits the extent of separation of duties. The Town has implemented a number of compensating controls to compensate for its small size. For example, there must be three signatures on each check (one of them being the Chairman of the Town Board's). However, we did note one area where policies and/or procedures could be implemented:

- Put into place policies/procedures to ensure oversight of the processing of checks and processing of receipts.

### **Written Accounting Policies Manual**

The Town does not have a complete accounting policies manual. Such a manual can be very helpful in ensuring that transactions are properly and consistently recorded. It would document the many improvements in accounting procedures that the Town has made in recent years. It also provides a useful training aid for new employees.

We suggest that the Town prepare a written accounting policies manual. The State Uniform Chart of Accounts can provide a useful beginning. Additional pages could be added to describe specific procedures such as recording cost allocations; reconciling balance sheet accounts; budgeting; internal control procedures, paying of bills, processing of receipts, treasury management, fund balance policies; and recording various other journal entries. Changes in the system or procedures should require a written revision of the manual and should be approved by management.

### **Chart of Accounts – Utility Districts No. 1 and No. 2**

During the audit, we noted that the Town does not have a standard chart of accounts for both utility districts in QuickBooks. A uniform chart of accounts would provide a more accurate presentation of the utilities' assets, liabilities, revenues, and expenses being recorded. A standard chart of accounts would also serve as a good base for the development of a complete accounting policies manual, as mentioned above.

### **Recording of Capital Assets on the Government-Wide Financial Statements**

In 2012, the Town followed provisions of *GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. A requirement of accounting principles generally accepted in the United States of America is the presentation of capital assets, net accumulated depreciation and its associated depreciation expense on the government-wide financial statements. However, the Town has not recorded the historical cost of the capital assets in which it owns. The town has identified the majority of its capital assets.

We recommend that the Town verify its capital assets (land, construction in progress, buildings, equipment, infrastructure, etc.) and their respective remaining useful lives and estimate their original historical cost. By doing this, a sufficient basis should be in place to fairly state the financial statements and to be in conformity with accounting principles generally accepted in the United States of America.

## **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 Town of Vienna and our comments are intended to draw to your attention issues which need to be addressed by the Town 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 Town. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The Town'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: **Vienna - Town of Vienna**  
 Engagement: **2012 Vienna Audit**  
 Period Ending: **12/31/2012**  
 Trial Balance: **TB**  
 Workpaper: **AJE-01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>				
to reclass taxes for 2011-12 tax roll				
2610100	REAL ESTATE TAX COLLECTIONS		2,139,133.06	
2611100	ADVANCE TAX COLLECTIONS		1,039,969.55	
4111300	PERSONAL PROPERTY & DELINQUENT		11,210.66	
4111600	LOTTERY CREDIT		7,499.53	
4200001	SPEC ASSMT/UT#2-A-WP FEES		5,283.44	
1560002	Due to/from UTILITY #2			33,040.00
2421100	STATE PORTION REAL ESTATE TAXES			24,881.17
2431000	DANE COUNTY PORTION			474,900.34
2431100	DOG LICENSES			1,912.00
2431200	COUNTY/SEPTIC MAINTENANCE CHGS			3,199.23
2435000	MFL/FC/20% to CTY			687.51
2461000	Due to WKE School District			885,482.41
2461100	Due to DeForest School District			713,414.61
2461200	Due to Lodi School District			80,965.95
2461300	Due to Poynette School District			7,163.25
2463000	Due to MATC			250,626.52
4111000	GEN PROP TAXES/SETTLEMENT			364,180.36
4111010	Special Distict tax -DeForest Fire			69,221.00
4111011	Special District Tax-Waunakee Fire			5,824.00
4111012	Special District Tax-Dane Fire			10,439.60
4111013	Special District Tax-UD#4 Fire Building			6,951.88
4111014	Special District Tax-UD#5 EMS Building			15,172.05
4111015	General tax UD#5 EMS charge			2,541.40
4200000	SPECIAL ASSESSMENTS			127,064.02
4642000	GARBAGE/TRASH/ FEES			117,072.00
4890000	OTHER MISC REVENUES			751.18
5990001	ESCROW/LOTTERY REFUNDS			7,228.45
5990013	PERSONAL PROPERTY REFUNDED TAX			377.31
<b>Total</b>			<b>3,203,096.24</b>	<b>3,203,096.24</b>
<b>Adjusting Journal Entries JE # 2</b>				
to record 2012/13 tax roll				
1200000	Taxes receivable		2,872,226.80	
2611100	ADVANCE TAX COLLECTIONS		1,708,535.49	
2421100	STATE PORTION REAL ESTATE TAXES			37,288.90
2431000	DANE COUNTY PORTION			747,665.07
2461000	Due to WKE School District			1,327,300.14
2461100	Due to DeForest School District			1,024,708.20
2461200	Due to Lodi School District			112,440.20
2461300	Due to Poynette School District			11,323.15
2463000	Due to MATC			398,942.08
2611000	Deferred tax revenues			662,630.13
2612000	Deferred special assessments			74,900.19
2613000	Deferred special charges			149,524.23
2614000	Deferred utility district charges			34,040.00
<b>Total</b>			<b>4,580,762.29</b>	<b>4,580,762.29</b>
<b>Adjusting Journal Entries JE # 4</b>				
To split the employer and employee portions the WRS contribution				
5140009	CLERK/OM Retirement		9,793.59	
2152100	RETIREMENT			9,793.59
<b>Total</b>			<b>9,793.59</b>	<b>9,793.59</b>
<b>Adjusting Journal Entries JE # 5</b>				
To record accounts payable for December snow removal help				
5331106	SNOW REMOVAL		5,968.75	

Client: **Vienna - Town of Vienna**  
 Engagement: **2012 Vienna Audit**  
 Period Ending: **12/31/2012**  
 Trial Balance: **TB**  
 Workpaper: **AJE-01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
2110000	Accounts Payable			5,968.75
<b>Total</b>			<b>5,968.75</b>	<b>5,968.75</b>

**Adjusting Journal Entries JE # 6**

To remove LGIP and US Bank cash accounts and to adjust fund balance to actual per prior year audit report

200-1105000	DMB Investments		2,750.00	
200-3000	Opening Bal Equity		33,862.22	
300-1105000	DMB Investements		44,943.00	
200-1102000	LGIP			31,161.28
200-1103000	US BANK			2,700.94
200-3000	Opening Bal Equity			2,750.00
300-3000	Opening Bal Equity			44,943.00
<b>Total</b>			<b>81,555.22</b>	<b>81,555.22</b>

**Adjusting Journal Entries JE # 7**

To record total activity in UD #1 and #2 investment accounts

200-1105000	DMB Investments		10,501.12	
300-1105000	DMB Investements		27,395.64	
200-499999	Miscellaneous			10,501.12
300-499999	Miscellaneous			27,395.64
<b>Total</b>			<b>37,896.76</b>	<b>37,896.76</b>

**Adjusting Journal Entries JE # 10**

to reclass activity from UD 1

1560000	Due to/from UTILITY #1		2,093.08	
5152000	TREASURER WAGES		955.50	
4890000	OTHER MISC REVENUES			200.00
4890003	REIMB FR UTILITY DIST			2,848.58
<b>Total</b>			<b>3,048.58</b>	<b>3,048.58</b>

**Adjusting Journal Entries JE # 11**

to adjust interfunds

200-499999	Miscellaneous		10,000.00	
300-1111110	TRANSFER FROM SAVINGS		32,750.00	
200-1110000	TRANSFER TO SAVINGS			10,000.00
300-12222200	TRANSFER TO SAVINGS			15,195.72
300-499999	Miscellaneous			17,554.28
<b>Total</b>			<b>42,750.00</b>	<b>42,750.00</b>

**Adjusting Journal Entries JE # 12**

to adjust for tax roll

300-499999	Miscellaneous		33,040.00	
300-420000	UD 2 charges on tax roll			33,040.00
<b>Total</b>			<b>33,040.00</b>	<b>33,040.00</b>

**Adjusting Journal Entries JE # 13**

to reclass payments from utility districts

4200000	SPECIAL ASSESSMENTS		210.40	
4200000	SPECIAL ASSESSMENTS		739.68	
4200000	SPECIAL ASSESSMENTS		5,389.11	
4200001	SPEC ASSMT/UT#2-A-WP FEES		5,283.44	
5111000	BOARD WAGES		51.90	
5152000	TREASURER WAGES		780.00	
1560002	Due to/from UTILITY #2			10,263.89
4890003	REIMB FR UTILITY DIST			2,190.64
<b>Total</b>			<b>12,454.53</b>	<b>12,454.53</b>

Client: **Vienna - Town of Vienna**  
 Engagement: **2012 Vienna Audit**  
 Period Ending: **12/31/2012**  
 Trial Balance: **TB**  
 Workpaper: **AJE-01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 14</b>				
to record SA				
1200100	SA Receivable - Hickory Lane		124,389.32	
1200200	SA Receivable - Hickory Meadows		53,881.14	
1200300	SA Receivable - Meier Road		40,826.16	
2611010	Deferred SA- Hickory Lane			124,389.32
2611020	Deferred SA - Hickory Meadows			53,881.14
2611030	Deferred SA - Meier Road			40,826.16
<b>Total</b>			<b>219,096.62</b>	<b>219,096.62</b>
<b>Adjusting Journal Entries JE # 16</b>				
to record tax roll				
300-1200000	Taxes receivable		34,040.00	
300-2610000	Deferred tax roll			34,040.00
<b>Total</b>			<b>34,040.00</b>	<b>34,040.00</b>
<b>Adjusting Journal Entries JE # 18</b>				
to adjust for Raemisch delinq pp owed 12/31/2012				
1200001	Delinquent pp tax		815.96	
4890000	OTHER MISC REVENUES			815.96
<b>Total</b>			<b>815.96</b>	<b>815.96</b>
<b>Adjusting Journal Entries JE # 19</b>				
To reclass UD #1 revenue				
200-4811010	DMB INTEREST		15.00	
200-4890000	DEPOSITS		61,613.53	
200-4999999	Miscellaneous		501.12	
200-4110000	User Sewer Fees			44,815.03
200-4110010	Morrisonville Fees			16,798.50
200-4200000	Delinquent Sewer Fees			490.47
200-4900000	Interest DMB Checking			15.29
200-4900010	Interest DMB Investment			10.36
<b>Total</b>			<b>62,129.65</b>	<b>62,129.65</b>
<b>Adjusting Journal Entries JE # 20</b>				
To reclass UD #1 expenses				
200-5141120	Clerk Wages		670.13	
200-5141130	Benson Wages		1,049.86	
200-5151000	B&J Plumbing		3,000.00	
200-5151100	LW Allen		93.25	
200-5151200	Roto Rooter		596.25	
200-5151300	Mulcahy/Shaw		698.50	
200-5161100	Electric		2,586.27	
200-5161200	Telephone		322.32	
200-5161300	QuickBooks Upgrades		174.21	
200-5181000	Evans Escrow Refund		323.80	
200-5161010	ELEC/TELEPHONE/CELL/INT			2,908.59
200-5200000	SEWER UTILITIES			1,294.75
200-5331130	Equip/Machine Repair/Services			3,093.25
200-5990000	Miscellaneous			2,218.00
<b>Total</b>			<b>9,514.59</b>	<b>9,514.59</b>
<b>Adjusting Journal Entries JE # 21</b>				
To reverse PY and record CY UD #1 accounts payable				
200-1110	Retained Earnings		7,352.56	
200-5151000	B&J Plumbing		250.00	

Client: **Vienna - Town of Vienna**  
 Engagement: **2012 Vienna Audit**  
 Period Ending: **12/31/2012**  
 Trial Balance: **TB**  
 Workpaper: **AJE-01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
200-5161100	Electric		252.97	
200-5161200	Telephone		26.80	
200-5200010	SEWER UTILITIES:52000-1:MADISON MET		6,515.28	
200-5331500	ENGINEERING		429.00	
200-2110000	Accounts Payable			7,474.05
200-5151000	B&J Plumbing			250.00
200-5161100	Electric			297.90
200-5161200	Telephone			26.86
200-5200010	SEWER UTILITIES:52000-1:MADISON MET			6,777.80
<b>Total</b>			<b>14,826.61</b>	<b>14,826.61</b>

**Adjusting Journal Entries JE # 22**

To reverse PY and record CY accounts receivable

200-1200000	Accounts Receivable		11,469.26	
200-4110000	User Sewer Fees		11,617.45	
200-1110	Retained Earnings			11,617.45
200-4110000	User Sewer Fees			11,469.26
<b>Total</b>			<b>23,086.71</b>	<b>23,086.71</b>

**Adjusting Journal Entries JE # 23**

To reclass UD #2 revenue

300-42000000	SPECIAL ASSESSMENTS ON TAX BILL		5,283.44	
300-48102100	Windsor Prairie Deposit		305.00	
300-48102200	HMeadows/NValley Deposits		175.00	
300-48104000	SEWER CONNECTION FEES 2B		5,574.43	
300-499999	Miscellaneous		11,909.92	
300-51610400	ELEC/GAS/TEL HM & NV		7,605.41	
300-4110000	Sewer Fees			700.40
300-4210000	JRO WP Spec Assmnt			15,850.32
300-4211000	JRO WP Interest			845.35
300-4300000	NV 11			3,407.54
300-4310000	Lantern Hollow			9,912.28
300-48110110	Interest/DMB/Investment			112.31
300-4900000	NSF Fee			25.00
<b>Total</b>			<b>30,853.20</b>	<b>30,853.20</b>

**Adjusting Journal Entries JE # 24**

To reclass UD #2 expenses

300-51411110	Board Wages		55.90	
300-51411120	Clerk Wages		223.38	
300-51411130	Lift Station Wages/Benson		971.69	
300-52000100	Electric		953.80	
300-52000200	Madison Gas		255.09	
300-53315310	EGS		725.75	
300-53315320	ITT Flygt/Xylem		1,308.00	
300-53315330	Village of DeForest		547.24	
300-53315340	LW Allen		2,683.20	
300-53315350	NV 11		7,745.39	
300-53315360	Office Supplies/QB/Stamp		174.21	
300-51610400	ELEC/GAS/TEL HM & NV			8,814.28
300-52000300	SEWER UTILITIES/2B/HM&NV/W/LIFT			5,264.19
300-59900000	MISC			1,425.18
300-59999700	RETURN CHECK			140.00
<b>Total</b>			<b>15,643.65</b>	<b>15,643.65</b>

**Adjusting Journal Entries JE # 25**

To reverse PY and record CY accounts payable

300-1110	Retained Earnings		4,479.62	
300-5161100	Telephone 2B HM & NV		26.86	
300-52000000	MADISON METRO SEWER 2A & 2B		4,558.70	

Client: **Vienna - Town of Vienna**  
 Engagement: **2012 Vienna Audit**  
 Period Ending: **12/31/2012**  
 Trial Balance: **TB**  
 Workpaper: **AJE-01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
300-52000100	Electric		94.82	
300-2110000	Accounts Payable			4,680.38
300-5161100	Telephone 2B HM & NV			26.86
300-52000000	MADISON METRO SEWER 2A & 2B			4,351.57
300-52000100	Electric			101.19
<b>Total</b>			<b>9,160.00</b>	<b>9,160.00</b>