

**SCHOOL DISTRICT OF LA FARGE  
LA FARGE, WISCONSIN**

**REQUIRED AUDIT COMMUNICATIONS  
TO THE BOARD OF EDUCATION**

**Year Ended June 30, 2023**

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**SCHOOL DISTRICT OF LA FARGE  
LA FARGE, WISCONSIN**

**Year Ended June 30, 2023**

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    Adjusting Journal Entries



## AUDIT MATTERS REQUIRING COMMUNICATION TO THE GOVERNING BODY

To the Board of Education  
School District of La Farge  
La Farge, Wisconsin

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the School District of La Farge (District) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance, and State Single Audit Guidelines, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 15, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2022-2023. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

- Management's estimates of the OPEB liability, supplemental pension liability, and pension asset/liability and deferred outflows and inflows are based on various factors. These estimates were computed by the plan administrators.
- Management's estimates of the depreciable lives of property and equipment are based on the expected use of the respective assets and management's experience with similar assets used by the District.
- Management's estimate of the liability for compensated absences is based on an estimated calculation using the accumulated balance and sick leave payout rates.

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

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

### *Difficulties Encountered in Performing the Audit*

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

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. See the Appendix for the misstatements detected as a result of audit procedures that were corrected by management.

### *Disagreements with Management*

For the 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 November 21, 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 District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

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

### **Other Matters**

We applied certain limited procedures to the OPEB liability schedule, supplemental pension plan schedules, Wisconsin Retirement System schedules and 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 the combining financial statements, 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 the financial statements themselves.

### *Other Information Regarding Nonattest Services We Performed*

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

### **Restriction on Use**

This information is intended solely for the information and use of the Board of Education and management of the School District of La Farge, 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.  
November 21, 2023



## MANAGEMENT LETTER

To the Board of Education  
School District of La Farge  
La Farge, Wisconsin

In planning and performing our audit of the financial statements of the School District of La Farge (District) for the year ended June 30, 2023, we considered the District'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 November 21, 2023, on the financial statements of the School District of La Farge.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the District's personnel during the course of our work. In particular, we would like to note the considerable assistance and cooperation provided to us by Meaghan Gustafson, Shawn Donovan, and the 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.  
November 21, 2023

**SCHOOL DISTRICT OF LA FARGE  
LA FARGE, WISCONSIN  
Year Ended June 30, 2023**

**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 District 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.

For the June 30, 2023 audit, we proposed adjustments and reclassifications to your records. The effect of these journal entries is considered to be material to the financial statements of the School District of La Farge. The proposed entries were accepted by the District's management. All 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 your District.

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**

### **OTHER INTERNAL CONTROL MATTERS**

#### **Deposit Insurance**

Our audit revealed that, from time to time, the District's deposits with financial institutions exceed available FDIC insurance limits. We recommend consideration be given to obtaining deposit collateral or additional insurance from the effected financial institutions.

### **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 School District of La Farge and our comments are intended to draw to your attention issues which need to be addressed by the District to meet its goals and responsibilities.

The comments and suggestions in this communication are not intended to reflect in any way the integrity or ability of the personnel of the District. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The District'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.



# APPENDIX

Client: **La Farge SD - La Farge School District**  
Engagement: **2023 La Farge School District**  
Period Ending: **6/30/2023**  
Trial Balance: **TB**  
Workpaper: **3700.01 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1001</b>			
To remove milk payment accrual.			
50 R 800 617 000000 544	FOOD SERVICE FUND/FOOD SERVICE AID-STATE/DISTRICT WIDE	1,859.07	
50 A 000 000 715600 000	FOOD SERVICE FUND/DUE FROM FEDERAL		1,859.07
<b>Total</b>		<b><u>1,859.07</u></b>	<b><u>1,859.07</u></b>
<b>Adjusting Journal Entries JE # 1002</b>			
To remove charter school claim that was booked twice.			
10 R 800 730 000000 299	GENERAL FUND/SPECIAL PROJECT GRANT/DISTRICT WIDE	39,233.66	
10 A 000 000 715600 000	GENERAL FUND/DUE FROM FEDERAL		39,233.66
<b>Total</b>		<b><u>39,233.66</u></b>	<b><u>39,233.66</u></b>
<b>Adjusting Journal Entries JE # 1003</b>			
To record a receivable for additional charter school expenses. ***REVERSE**			
10 A 000 000 715600 000	GENERAL FUND/DUE FROM FEDERAL	3,114.74	
10 R 800 730 000000 299	GENERAL FUND/SPECIAL PROJECT GRANT/DISTRICT WIDE		3,114.74
<b>Total</b>		<b><u>3,114.74</u></b>	<b><u>3,114.74</u></b>
<b>Adjusting Journal Entries JE # 1004</b>			
To record donated commodities.			
50 E 800 415 257200 000	FOOD SERVICE FUND/FOOD/FOOD SERVICE	14,603.86	
50 R 800 714 000000 000	FOOD SERVICE FUND/DONATED COMMODITIES/DISTRICT WIDE		14,603.86
<b>Total</b>		<b><u>14,603.86</u></b>	<b><u>14,603.86</u></b>
<b>Adjusting Journal Entries JE # 1005</b>			
To reclass April and May commodity charges to an expense.			
50 E 800 387 257200 000	FOOD SERVICE FUND/PAY TO STATE/FOOD SERVICE	1,046.81	
50 R 800 717 000000 547	FOOD SERVICE FUND/FOOD SERVICE AID-FEDERAL/DISTRICT WIDE		1,046.81
<b>Total</b>		<b><u>1,046.81</u></b>	<b><u>1,046.81</u></b>
<b>Adjusting Journal Entries JE # 1006</b>			
To reclass Title V to Direct Federal Aid.			
10 R 800 730 000000 157	GENERAL FUND/SPECIAL PROJECT GRANT/DISTRICT WIDE	11,569.00	
10 R 800 799 000000 157	DIRECT FEDERAL AID		11,569.00
<b>Total</b>		<b><u>11,569.00</u></b>	<b><u>11,569.00</u></b>
<b>Adjusting Journal Entries JE # 1007</b>			
To reclass Erate receipt to 971.			
10 R 800 990 000000 000	GENERAL FUND/MISCELLANEOUS REVENUE/DISTRICT WIDE	20,906.15	
10 R 800 971 000000 000	GENERAL FUND/REFUND OF PRIOR YEAR EXPENSE/DISTRICT WIDE		20,906.15
<b>Total</b>		<b><u>20,906.15</u></b>	<b><u>20,906.15</u></b>
<b>Adjusting Journal Entries JE # 1008</b>			
To reclass principal and interest to the correct account for DPI WUFAR.			
38 E 800 675 281000 000	NON-REFERENDUM DEBT SERVICE FD/LONG TERM LOANS/LONG-TERM CAPITAL DEBT	65,000.00	
38 E 800 683 281000 000	NON-REFERENDUM DEBT SERVICE FD/INTEREST-LONG TERM/LONG-TERM CAPITAL	1,655.75	
38 E 800 685 281000 000	NON-REFERENDUM DEBT SERVICE FD/INTEREST- LONG TERM/LONG-TERM CAPITAL	8,575.00	
39 E 800 675 281000 000	PRINCIPAL-LONG TERM/LONG-TERM CAPITAL DEBT	200,000.00	
39 E 800 685 281000 000	REFERENDUM DEBT SERVICE FUND/INTEREST- LONG TERM/LONG-TERM CAPITAL DEBT	116,600.00	
38 E 800 673 281000 000	NON-REFERENDUM DEBT SERVICE FD/LONG TERM LOANS/LONG-TERM CAPITAL DEBT		65,000.00
38 E 800 683 281000 000	NON-REFERENDUM DEBT SERVICE FD/INTEREST-LONG TERM/LONG-TERM CAPITAL		8,575.00
38 E 800 683 282000 000	NON-REFERENDUM DEBT SERVICE FD/INTEREST-LONG TERM/REFINANCING		1,655.75
39 E 800 673 282000 000	REFERENDUM DEBT SERVICE FUND/LONG TERM LOANS/REFINANCING		200,000.00
39 E 800 683 282000 000	REFERENDUM DEBT SERVICE FUND/INTEREST-LONG TERM/REFINANCING		116,600.00
<b>Total</b>		<b><u>391,830.75</u></b>	<b><u>391,830.75</u></b>
<b>Adjusting Journal Entries JE # 1009</b>			
To remove WUFAR Corrections JE.			
38 E 800 683 282000 000	NON-REFERENDUM DEBT SERVICE FD/INTEREST-LONG TERM/REFINANCING	58,300.00	
38 E 800 685 281000 000	NON-REFERENDUM DEBT SERVICE FD/INTEREST- LONG TERM/LONG-TERM CAPITAL		58,300.00
<b>Total</b>		<b><u>58,300.00</u></b>	<b><u>58,300.00</u></b>
<b>Adjusting Journal Entries JE # 1010</b>			
PBC. To adjust principal and interest to confirmation.			
38 E 800 673 281000 000	NON-REFERENDUM DEBT SERVICE FD/LONG TERM LOANS/LONG-TERM CAPITAL DEBT	73.05	
38 E 800 683 281000 000	NON-REFERENDUM DEBT SERVICE FD/INTEREST-LONG TERM/LONG-TERM CAPITAL		73.05
<b>Total</b>		<b><u>73.05</u></b>	<b><u>73.05</u></b>
<b>Adjusting Journal Entries JE # 1011</b>			
To record retainage. *REVERSE*			
49 E 800 327 255000 000	Building Fund/CONSTRUCTION SERVICE/REMODELING	153,624.93	
49 L 000 000 811200 000	A/P ACCRUAL		153,624.93
<b>Total</b>		<b><u>153,624.93</u></b>	<b><u>153,624.93</u></b>

Client: **La Farge SD - La Farge School District**  
Engagement: **2023 La Farge School District**  
Period Ending: **6/30/2023**  
Trial Balance: **TB**  
Workpaper: **3700.01 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1012</b>			
To record a receivable for the nursing grant. ***REVERSE***			
10 A 000 000 715600 000	GENERAL FUND/DUE FROM FEDERAL	9,176.00	
10 R 800 517 000000 906	GENERAL FUND/TRANSIT OF FEDERAL AID/DISTRICT WIDE		9,176.00
<b>Total</b>		<b>9,176.00</b>	<b>9,176.00</b>
<b>Adjusting Journal Entries JE # 1013</b>			
To remove EE portion of WRS expense that was posted twice in May.			
10 A 000 000 711100 000	GENERAL FUND/CHECKING ACCOUNT	10,999.66	
27 A 000 000 711100 000	SPECIAL EDUCATION PROGRAM/CHECKING ACCOUNT	1,469.38	
50 A 000 000 711100 000	FOOD SERVICE FUND/CHECKING ACCOUNT	339.52	
10 L 000 000 811622 000	GENERAL FUND/WRS EE SHARE		10,999.66
27 L 000 000 811622 000	SPECIAL EDUCATION PROGRAM/WRS EE SHARE		1,469.38
50 L 000 000 811622 000	FOOD SERVICE FUND/WRS EE SHARE		339.52
<b>Total</b>		<b>12,808.56</b>	<b>12,808.56</b>
<b>Adjusting Journal Entries JE # 1014</b>			
"CLIENT DO NOT ENTER" To record liability for books received but not paid for in 22-23.			
10 E 800 432 222000 031	GENERAL FUND/LIBRARY BOOKS/LIBRARY	3,661.38	
10 L 000 000 811200 000	GENERAL FUND/A/P ACCRUAL		3,661.38
<b>Total</b>		<b>3,661.38</b>	<b>3,661.38</b>
<b>Adjusting Journal Entries JE # 1015</b>			
To adjust Xcel stock to actual FMV.			
21 E 800 998 492000 000	UNREALIZED LOSS ON INVESTMENTS	8,182.08	
21 A 000 000 712400 000	SPECIAL PROJECTS/INVESTMENTS IN STOCKS		8,182.08
21 R 800 957 000000 000	UNREALIZED GAINS ON INVESTMENTS		
<b>Total</b>		<b>8,182.08</b>	<b>8,182.08</b>
<b>Adjusting Journal Entries JE # 1016</b>			
To record summer food service.			
50 A 000 000 715600 000	FOOD SERVICE FUND/DUE FROM FEDERAL	5,654.62	
50 R 800 717 000000 586	FOOD SERVICE FUND/FOOD SERVICE AID-FEDERAL/DISTRICT WIDE		5,654.62
<b>Total</b>		<b>5,654.62</b>	<b>5,654.62</b>
<b>Adjusting Journal Entries JE # 1017</b>			
To reclass medicaid reimbursement to the correct account.			
10 R 800 971 000000 000	GENERAL FUND/REFUND OF PRIOR YEAR EXPENSE/DISTRICT WIDE	13,760.69	
10 R 800 780 000000 000	GENERAL FUND/MEDICAID/DISTRICT WIDE		13,760.69
<b>Total</b>		<b>13,760.69</b>	<b>13,760.69</b>
<b>Adjusting Journal Entries JE # 1018</b>			
To reclass expense coded to the wrong account.			
10 E 101 328 255000 000	GENERAL FUND/BUILDING RENTAL/REMODELING	22,200.00	
10 E 101 328 110000 000	GENERAL FUND/BUILDING RENTAL/UNDIFFERENTIATED CURRICULUM		22,200.00
<b>Total</b>		<b>22,200.00</b>	<b>22,200.00</b>
<b>Adjusting Journal Entries JE # 1019</b>			
PBC. To reclass for coding errors.			
10 E 800 999 230000 000	GENERAL FUND/OTHER MISCELLANEOUS/GENERAL ADMINISTRATION	87.61	
10 E 800 411 160000 000	GENERAL FUND/GENERAL SUPPLIES/CO/CURRICULAR		87.61
<b>Total</b>		<b>87.61</b>	<b>87.61</b>
<b>Adjusting Journal Entries JE # 1020</b>			
To reclass AP reversal to offset receipt from activity account.			
10 E 800 999 230000 000	GENERAL FUND/OTHER MISCELLANEOUS/GENERAL ADMINISTRATION	708.59	
21 A 000 000 711100 000	SPECIAL PROJECTS/CHECKING ACCOUNT	708.59	
10 A 000 000 711100 000	GENERAL FUND/CHECKING ACCOUNT		708.59
21 E 800 411 163000 709	SPECIAL PROJECTS/GENERAL SUPPLIES/ACTIVITY ACCOUNTS		708.59
<b>Total</b>		<b>1,417.18</b>	<b>1,417.18</b>
<b>Adjusting Journal Entries JE # 1021</b>			
PBC. To adjust exempt computer aid.			
10 R 800 691 000000 000	GENERAL FUND/COMPUTER AID/DISTRICT WIDE	0.17	
10 A 000 000 715500 000	GENERAL FUND/DUE FROM STATE		0.17
<b>Total</b>		<b>0.17</b>	<b>0.17</b>

Client: **La Farge SD - La Farge School District**  
Engagement: **2023 La Farge School District**  
Period Ending: **6/30/2023**  
Trial Balance: **TB**  
Workpaper: **3700.01 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1022</b>			
To reverse AJE 1011 recording retainage and record AP for pay request #13 and new retainage. ***REVERSE***			
49 E 800 327 255000 000	Building Fund/CONSTRUCTION SERVICE/REMODELING	50,000.00	
49 E 800 327 255000 000	Building Fund/CONSTRUCTION SERVICE/REMODELING	120,124.93	
49 L 000 000 811200 000	A/P ACCRUAL	153,624.93	
49 E 800 327 255000 000	Building Fund/CONSTRUCTION SERVICE/REMODELING		153,624.93
49 L 000 000 811200 000	A/P ACCRUAL		50,000.00
49 L 000 000 811200 000	A/P ACCRUAL		120,124.93
<b>Total</b>		<b>323,749.86</b>	<b>323,749.86</b>

<b>Adjusting Journal Entries JE # 1023</b>			
To move expenses to Fund 10 for Capital Projects deficit.			
10 E 800 310 255000 000	GENERAL FUND/PURCHASED SERVICES/REMODELING	58,117.38	
49 A 000 000 711100 000	Building Fund/CHECKING ACCOUNT	58,117.38	
10 A 000 000 711100 000	GENERAL FUND/CHECKING ACCOUNT		58,117.38
49 E 800 310 255000 000	Building Fund/PURCHASED SERVICES/REMODELING		58,117.38
<b>Total</b>		<b>116,234.76</b>	<b>116,234.76</b>

<b>Adjusting Journal Entries JE # 1024</b>			
PBC. Change WUFUR codes in Fund 21.			
21 Q 000 000 933000 000	SPECIAL PROJECTS/FUND BAL UNRES-UNDES	3,420.32	
21 Q 000 000 936000 703	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	8,786.18	
21 Q 000 000 936000 705	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	1,588.05	
21 Q 000 000 936000 706	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	662.91	
21 Q 000 000 936000 707	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	323.83	
21 Q 000 000 936000 708	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	4,544.22	
21 Q 000 000 936000 709	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	1,736.04	
21 Q 000 000 936000 713	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	431.74	
21 Q 000 000 936000 714	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	232.14	
21 Q 000 000 936000 715	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	299.25	
21 Q 000 000 936000 716	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	2,115.64	
21 Q 000 000 936000 717	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	1,846.09	
21 Q 000 000 936000 718	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	1,293.91	
21 Q 000 000 936000 719	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	6,609.79	
21 Q 000 000 936000 723	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	2,597.03	
21 Q 000 000 936000 724	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	773.78	
21 Q 000 000 936000 725	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	2,908.25	
21 Q 000 000 936000 726	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	3,370.38	
21 Q 000 000 936000 727	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	1,644.87	
21 Q 000 000 936000 728	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	1,160.69	
21 Q 000 000 936000 729	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	660.42	
21 Q 000 000 936000 730	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	1,377.00	
21 Q 000 000 936000 732	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	120.00	
21 Q 000 000 936000 734	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	517.73	
21 Q 000 000 936000 737	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	1,863.06	
21 Q 000 000 936000 739	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	171.95	
21 Q 000 000 936000 741	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	30.34	
21 Q 000 000 936000 746	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	1,051.28	
21 Q 000 000 936000 747	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	8,598.31	
21 Q 000 000 936000 748	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	202.44	
21 Q 000 000 936000 752	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	224.40	
21 Q 000 000 936000 753	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	1,533.86	
21 Q 000 000 936000 754	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	616.45	
21 Q 000 000 936000 755	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	530.79	
21 Q 000 000 936000 756	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	1,868.00	
21 Q 000 000 936000 757	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	2,050.74	
21 Q 000 000 936000 758	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	3,144.15	
21 Q 000 000 936000 759	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	2,375.10	
21 Q 000 000 936000 760	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	2,549.32	
21 Q 000 000 936000 761	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	35.09	
21 Q 000 000 936900 000	SPECIAL PROJECTS		3,420.32
21 Q 000 000 936900 000	SPECIAL PROJECTS		72,445.22
<b>Total</b>		<b>75,865.54</b>	<b>75,865.54</b>

<b>Adjusting Journal Entries JE # 1025</b>			
PBC. Adjusting entries for Fund 21.			
21 Q 000 000 936000 701	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	3,913.92	
21 Q 000 000 936000 702	SPECIAL PROJECTS/ACTVY ACTS FORMRLY IN FUND 60	879.72	
21 Q 000 000 936900 701	SPECIAL PROJECTS/ACTIVITY ACTS		3,913.92
21 Q 000 000 936900 702	SPECIAL PROJECTS/ACTIVITY ACTS		879.72
<b>Total</b>		<b>4,793.64</b>	<b>4,793.64</b>

<b>Adjusting Journal Entries JE # 1026</b>			
PBC. Correction to Wufur codes Fund 21.			
21 Q 000 000 936001 000	SPECIAL PROJECTS/SCHOLARSHIP EQUITY	281,079.92	
21 Q 000 000 936900 000	SPECIAL PROJECTS		281,079.92
<b>Total</b>		<b>281,079.92</b>	<b>281,079.92</b>

Client: **La Farge SD - La Farge School District**  
Engagement: **2023 La Farge School District**  
Period Ending: **6/30/2023**  
Trial Balance: **TB**  
Workpaper: **3700.01 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1027</b>			
To adjust AJE 1023 for Fund 46 balance.			
10 E 800 310 255000 000	GENERAL FUND/PURCHASED SERVICES/REMODELING	10.00	
49 A 000 000 711100 000	Building Fund/CHECKING ACCOUNT	10.00	
10 A 000 000 711100 000	GENERAL FUND/CHECKING ACCOUNT		10.00
49 E 800 310 255000 000	Building Fund/PURCHASED SERVICES/REMODELING		10.00
<b>Total</b>		<b>20.00</b>	<b>20.00</b>
<b>Adjusting Journal Entries JE # 1028</b>			
PBC. Fund 10 and 27 transfers correction.			
10 A 000 000 711100 000	GENERAL FUND/CHECKING ACCOUNT	1.16	
27 R 800 110 411000 000	SPECIAL EDUCATION PROGRAM/OPERATING TRANSFER/GENERAL/INTERFUND TRANSFERS	1.16	
10 E 800 827 411000 000	GENERAL FUND/SP ED TRANSFER/INTERFUND TRANSFERS		1.16
27 A 000 000 711100 000	SPECIAL EDUCATION PROGRAM/CHECKING ACCOUNT		1.16
<b>Total</b>		<b>2.32</b>	<b>2.32</b>
<b>Adjusting Journal Entries JE # 1029</b>			
PBC. To reclass credit balance to revenue.			
10 E 800 990 000000 000	GENERAL FUND/MISC. EXPENSES/DISTRICT WIDE	50.00	
10 R 800 990 000000 000	GENERAL FUND/MISCELLANEOUS REVENUE/DISTRICT WIDE		50.00
<b>Total</b>		<b>50.00</b>	<b>50.00</b>
<b>Adjusting Journal Entries JE # 1030</b>			
PBC. Common School Fund coding corrections.			
10 E 800 411 222000 031	GENERAL FUND/GENERAL SUPPLIES/LIBRARY	698.80	
10 E 800 433 222000 031	GENERAL FUND/NEWSPAPERS/LIBRARY	64.00	
10 E 800 480 222000 031	GENERAL FUND/NON INST COMPUTER SOFTWARE/LIBRARY	773.16	
10 E 800 362 260000 000	GENERAL FUND/Software as a Service/TECH SUPPORT		773.16
10 E 800 411 222000 000	GENERAL FUND/GENERAL SUPPLIES/LIBRARY		698.80
10 E 800 433 222000 000	NEWSPAPERS/LIBRARY		64.00
<b>Total</b>		<b>1,535.96</b>	<b>1,535.96</b>