



## **MCDONOUGH COUNTY, ILLINOIS**

AUDITOR'S COMMUNICATION TO THE  
COUNTY BOARD AND MANAGEMENT

For the Year Ended November 30, 2021

A decorative background image featuring a teal horizontal band at the top, a large abstract geometric pattern of overlapping translucent shapes in shades of gray and white in the middle, and an orange rectangular box at the bottom right containing the website address.

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**MCDONOUGH COUNTY, ILLINOIS**  
**AUDITOR'S COMMUNICATION TO THE COUNTY BOARD AND MANAGEMENT**  
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3051 Hollis Drive, Third Floor  
Springfield, IL 62704  
217.793.3363

**SIKICH.COM**

October 19, 2022

To the Members of the County Board,  
the Circuit Clerk and Management  
McDonough County, Illinois  
One Courthouse Square  
No. 7  
Macomb, Illinois 61455

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by auditing standards. Our communication at the beginning of our audit process was sent to you on January 4, 2022.

In addition, auditing standards require the communication of internal control related matters to management. Our communication of these matters is enclosed within this document.

This information is intended solely for the use of McDonough County, Illinois and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

*Sikich LLP*

Sikich LLP  
By: Chad Lucas, CPA  
Partner

3051 Hollis Drive, Third Floor  
Springfield, IL 62704  
217.793.3363

**SIKICH.COM**

October 19, 2022

To the Members of the County Board  
and the Circuit Clerk  
McDonough County, Illinois  
One Courthouse Square  
No. 7  
Macomb, Illinois 61455

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of McDonough County, Illinois for the year ended November 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, 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 January 4, 2022. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by McDonough County 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 the year, except for the implementation of GASB Statement No. 84, *Fiduciary Activities*. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus.

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 County's financial statements were:

Management's estimate of the depreciation of capital assets is based on estimated useful lives. We evaluated the key factors and assumptions used to develop the depreciation of costs in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for doubtful accounts for other receivables reported in the business-type activities is based on an analysis of the collectability of certain accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the claims liability for the self-funded health insurance plan is based on an analysis of current and past experience of claims paid after the fiscal year end. We evaluated the key factors and assumptions used to develop the liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability is based on the difference between the actuarially determined total pension liability and the plan's fiduciary net position for the three different IMRF plans. We believe the estimates used by the County are reasonable.

Management's estimate of the net other post employment benefit plan liability is based on the actuarially determined total OPEB liability as there are no assets accumulated in a trust for the plan. We believe the estimate used by the County is reasonable.

#### *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 schedule 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. We proposed audit adjustments that, in our judgment, indicate matters that could have a significant effect on the County's financial reporting process. We have included a list of those audit adjustments, which were all corrected by management.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 19, 2022.

### *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 County’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 County’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 required supplementary information listed in the table of contents of the audit report 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 and individual fund statements and schedules, which accompany the basic 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 basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

We were not engaged to report on the Schedule of Tax Information, which accompanies the basic financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Very truly yours,

*Sikich LLP*

Sikich LLP  
Springfield, Illinois  
October 19, 2022

MCDONOUGH COUNTY, ILLINOIS

Year End: November 30, 2021

Adjusting Journal Entries

Date: 12/1/2020 To 11/30/2021

Number	Date	Name	Account No	Reference	Debit	Credit
AJE 1	11/30/2021	CAPITAL LEASE PAYABLE	250000 ELMS	9461. 5. 3		-1,054.65
AJE 1	11/30/2021	OFFICE EQUIPMENT CONTRACT	424000 ELMS	9461. 5. 3	1,054.65	
To reverse lease payments out of payable account						
AJE 2	11/30/2021	Deferred Outflows/Resrces-IMRF	131000 ELMS	4503. 5		-6,582.00
AJE 2	11/30/2021	Deferred Outflows/Resources-OPEB	131005 ELMS	4503. 5	23,774.00	
AJE 2	11/30/2021	NET OPEB OBLIGATION	205500 ELMS	4503. 5		-28,204.00
AJE 2	11/30/2021	Deferred Inflow/Resources-IMRF	205700 ELMS	4503. 5	53,986.00	
AJE 2	11/30/2021	Deferred Inflow/Resources-OPEB	205705 ELMS	4503. 5		-44,988.00
AJE 2	11/30/2021	RETAINED EARNINGS - UNRESERVED	297000 ELMS	4503. 5		-47,404.00
AJE 2	11/30/2021	RETAINED EARNINGS - UNRESERVED	297000 ELMS	4503. 5	49,418.00	
To adjust beginning fund balance for the ELMS to actual						
AJE 3	11/30/2021	PROVIDER TAX-\$6.07	211600 ELMS	5281. 5. 3	13,488.00	
AJE 3	11/30/2021	PROVIDER TAX-\$6.07	211600 ELMS	5281. 5. 3		-22,956.74
AJE 3	11/30/2021	ADJ PROVIDER TAX-\$6 .07	311800 ELMS	5281. 5. 3		-13,488.00
AJE 3	11/30/2021	ADJ PROVIDER TAX-\$6 .07	311800 ELMS	5281. 5. 3	22,956.74	
To adjust provider tax payable to actual						
AJE 4	11/30/2021	A/C REC - PVT, CAID, MAN CARE	109000 ELMS	3218. 5		-30,468.34
AJE 4	11/30/2021	A/C REC - MEDICARE PRT A	109300 ELMS	3218. 5		-21,683.85
AJE 4	11/30/2021	MEDICAID RESIDENTS	307000 ELMS	3218. 5	30,468.34	
AJE 4	11/30/2021	ROOM ALLOWANCE PART A	390100 ELMS	3218. 5	21,683.85	
To reverse prior audit entries impacting FY21 AR						
AJE 5	11/30/2021	BUILDING	122000 ELMS	3507. 5	16,800.00	
AJE 5	11/30/2021	EQUIPMENT	124000 ELMS	3507. 5	20,975.06	
AJE 5	11/30/2021	CONTRIBUTED CAPITAL - FIXED ASSETS	395500 ELMS	3507. 5		-16,800.00
AJE 5	11/30/2021	NURSING NEW EQUIPMENT M 300	555000 ELMS	3507. 5		-12,075.36
AJE 5	11/30/2021	Transfer from Other Funds	650000 ELMS	3507. 5		-8,899.70
To adjust for additional assets						
AJE 6	11/30/2021	ACCUM. DEPRECIATION	125000 ELMS	3506. 5. 1		-117,522.33
AJE 6	11/30/2021	DEPRECIATION - EQUIPMENT	439000 ELMS	3506. 5. 1	117,522.33	
To record depreciation in the current year						
AJE 7	11/30/2021	BUILDING	122000 ELMS	3506. 5. 1		-1,895.00
AJE 7	11/30/2021	EQUIPMENT	124000 ELMS	3506. 5. 1		-34,348.86
AJE 7	11/30/2021	ACCUM. DEPRECIATION	125000 ELMS	3506. 5. 1	36,243.86	
To record disposals of capital assets						

Number	Date	Name	Account No	Reference	Debit	Credit
AJE 8	11/30/2021	CASH IN BANK	103 00-102.00 103	6011. 7		-69,982.64
AJE 8	11/30/2021	CASH IN BANK	103 00-102.01 103	6011. 7		-10,035.85
AJE 8	11/30/2021	INVESTMENTS	103 00-103.00 103	6011. 7		-10,000.00
AJE 8	11/30/2021	DUE TO OTHERS-CASH BONDS	103 00-230.53 103	6011. 7		-50,457.70
AJE 8	11/30/2021	INTEREST INCOME	103 00-361.00 103	6011. 7		-1,137.40
AJE 8	11/30/2021	CLERK FEES	103 00-362.00 103	6011. 7		-238,120.37
AJE 8	11/30/2021	COUNTY TRAFFIC FEES	103 00-363.00 103	6011. 7		-99,657.55
AJE 8	11/30/2021	ST ATTNY CRIMINAL FINES	103 00-364.00 103	6011. 7		-106,013.08
AJE 8	11/30/2021	ST ATTNY FEES	103 00-365.00 103	6011. 7		-2,219.56
AJE 8	11/30/2021	SHERIFF FEES	103 00-366.00 103	6011. 7		-95,346.27
AJE 8	11/30/2021	PUBLIC DEFENDER FEE	103 00-368.00 103	6011. 7		-12,949.07
AJE 8	11/30/2021	2% SURCHARGE COLLECTION FEE	103 00-369.00 103	6011. 7		-632.22
AJE 8	11/30/2021	2.5% TRAUMA COLLECTION FEE	103 00-369.10 103	6011. 7		-393.97
AJE 8	11/30/2021	2% LEADS COLLECTION FEE	103 00-369.20 103	6011. 7		-57.26
AJE 8	11/30/2021	BOND FORFEITURES	103 00-370.00 103	6011. 7		-38,441.00
AJE 8	11/30/2021	COURT SECURITY FEES	103 00-371.00 103	6011. 7		-85,041.09
AJE 8	11/30/2021	CLERK OPERATIONS & ADMIN	103 00-373.00 103	6011. 7		-17,087.10
AJE 8	11/30/2021	COURT AUTOMATION	103 00-374.00 103	6011. 7		-48,238.62
AJE 8	11/30/2021	COURT SYSTEMS MAINT FUND	103 00-375.00 103	6011. 7		-18,328.75
AJE 8	11/30/2021	DOCUMENT STORAGE	103 00-376.00 103	6011. 7		-48,816.00
AJE 8	11/30/2021	Child Advocacy Center	103 00-377.00 103	6011. 7		-7,602.53
AJE 8	11/30/2021	Drug Court	103 00-378.00 103	6011. 7		-7,665.00
AJE 8	11/30/2021	Electronic Citation	103 00-379.00 103	6011. 7		-12,192.00
AJE 8	11/30/2021	State's Attorney Automation Fee	103 00-380.00 103	6011. 7		-1,625.00
AJE 8	11/30/2021	Interstate Transfer Fees	103 00-388.00 103	6011. 7		-275.00
AJE 8	11/30/2021	Public Defender Automation Fee	103 00-391.00 103	6011. 7		-536.00
AJE 8	11/30/2021	TRANSFER FEES TO GENERAL FUND	103 00-475.00 103	6011. 7	982,851.03	
To record the CY Circuit Clerk Trial Balance						
AJE 9	11/30/2021	CASH IN BANK	029 00-102.00 029	6011. 1. 8		-38,774.99
AJE 9	11/30/2021	CASH IN BANK (CIR CLK)	029 00-102.50 029	6011. 1. 8	28,984.85	
AJE 9	11/30/2021	ACCOUNTS RECEIVABLE	029 00-130.01 029	6011. 1. 8		-448.00
AJE 9	11/30/2021	FUND BALANCE	029 00-270.00 029	6011. 1. 8		-717.80
AJE 9	11/30/2021	CHILD SUPPORT FEES	029 00-348.00 029	6011. 1. 8		-43,997.56
AJE 9	11/30/2021	CO TREAS (INT EARNINGS)	029 00-361.00 029	6011. 1. 8		-11.72
AJE 9	11/30/2021	DEPUTY-CLERK	029 00-401.02 029	6011. 1. 8		-4,642.28
AJE 9	11/30/2021	MISCELLANEOUS EXPENSE	029 00-476.00 029	6011. 1. 8	59,607.50	
To Support Processing trial balance						
AJE10	11/30/2021	CASH IN BANK	104 00-102.00 104	6011. 1. 6		-2,395.63
AJE10	11/30/2021	PROPERTY TAXES	104 00-301.00 104	6011. 1. 6		-400,524.89
AJE10	11/30/2021	MOBILE HOME TAXES	104 00-303.00 104	6011. 1. 6		-293.19
AJE10	11/30/2021	INTEREST INCOME	104 00-361.00 104	6011. 1. 6		-8.00
AJE10	11/30/2021	INTEREST ON R E TAXES	104 00-361.10 104	6011. 1. 6		-20.05
AJE10	11/30/2021	COMMUNITIY MENTAL HEALTH	104 00-410.00 104	6011. 1. 6	201,600.00	
AJE10	11/30/2021	MCDON CO REHAB CTR	104 00-411.00 104	6011. 1. 6	201,600.00	
AJE10	11/30/2021	MISCELLANEOUS EXPENSE	104 00-415.00 104	6011. 1. 6	41.76	
To record the current year activity for Mental Health						
AJE11	11/30/2021	CASH IN BANK	088 00-102.00 088	6011. 8. 2	1,090.25	
AJE11	11/30/2021	Commissary Deposits	088 00-360.00 088	6011. 8. 2		-77,927.43
AJE11	11/30/2021	Commissary Deductions	088 00-460.00 088	6011. 8. 2	76,837.18	
To record the Sheriff Inmate Commissary current year activity						

Number	Date	Name	Account No	Reference	Debit	Credit
AJE78	11/30/2021	CASH-CHECKING CNB	103 1010 203	3103. 6	43,844.90	
AJE78	11/30/2021	PROGRAM CONTRACTS/SERVICES	103 540000 203	3103. 6		-43,844.90
		To record CARES Act deposit that was received, but not recorded in February 2021. The amount received was actually for the Elms, and was paid to the Elms during FY 21 and recorded as an expense.				
AJE13	11/30/2021	CASH IN BANK-ABN	046 00-102.02 046	3603	4,412.53	
AJE13	11/30/2021	INVESTMENTS	046 00-103.00 046	3603		-5,637.37
AJE13	11/30/2021	ACCRUED INTEREST RECEIVABLE	046 00-125.00 046	3603		-3,057.24
AJE13	11/30/2021	INTEREST INCOME	046 00-361.00 046	3603		-15,174.31
AJE13	11/30/2021	UNREALIZED GAIN/LOSS ON I	046 00-380.00 046	3603	15,692.87	
AJE13	11/30/2021	FEES	046 00-475.00 046	3603	3,763.52	
		To adjust insurance reserve investments to actual				
AJE14	11/30/2021	CASH IN BANK	001 00-102.00 001	4503	39,120.00	
AJE14	11/30/2021	CASH IN TRANSIT-CIR CLK	001 00-104.00 001	4503		-14,447.88
AJE14	11/30/2021	DUE FROM OTHER FUNDS	001 00-130.00 001	4503		-3,281.68
AJE14	11/30/2021	ACCOUNTS RECEIVABLE-ST IL	001 00-130.01 001	4503	274,410.66	
AJE14	11/30/2021	ACCOUNTS RECEIVABLE	001 00-130.02 001	4503	14,626.65	
AJE14	11/30/2021	ACCOUNTS RECEIVABLE OTHER	001 00-132.00 001	4503		-1,294.01
AJE14	11/30/2021	PROPERTY TAX RECEIVABLE	001 00-160.00 001	4503	67,200.00	
AJE14	11/30/2021	ACCOUNTS PAYABLE	001 00-202.00 001	4503		-38,062.24
AJE14	11/30/2021	DEFERRED LIABILITY	001 00-240.00 001	4503		-67,200.00
AJE14	11/30/2021	UNAVAILABLE GRANT REVENUE	001 00-240.01 001	4503	13,307.99	
AJE14	11/30/2021	FUND BALANCE	001 00-270.00 001	4503		-284,379.49
AJE14	11/30/2021	CASH WITH PAYING AGENT	003 00-105.00 003	4503	161,290.00	
AJE14	11/30/2021	DUE TO OTHER FUNDS	003 00-230.52 003	4503		-33,240.44
AJE14	11/30/2021	FUND BALANCE	003 00-270.00 003	4503		-128,049.56
AJE14	11/30/2021	CASH EQUIVALENTS	004 00-102.10 004	4503	750,000.00	
AJE14	11/30/2021	INVESTMENTS	004 00-103.00 004	4503		-750,000.00
AJE14	11/30/2021	DUE FROM OTHER FUNDS	004 00-130.00 004	4503	32,775.98	
AJE14	11/30/2021	PROPERTY TAX RECEIVABLE	004 00-160.00 004	4503		-36.00
AJE14	11/30/2021	ACCOUNT PAYABLE	004 00-202.00 004	4503		-29,722.90
AJE14	11/30/2021	DEFERRED REVENUE	004 00-240.00 004	4503	36.00	
AJE14	11/30/2021	FUND BALANCE	004 00-270.00 004	4503		-3,053.08
AJE14	11/30/2021	PROPERTY TAX RECEIVABLE	009 00-160.00 009	4503		-40.00
AJE14	11/30/2021	DUE TO OTHER FUNDS	009 00-230.52 009	4503	7,922.40	
AJE14	11/30/2021	DEFERRED REVENUE	009 00-240.00 009	4503	40.00	
AJE14	11/30/2021	FUND BALANCE	009 00-270.00 009	4503		-7,922.40
AJE14	11/30/2021	DUE FROM OTHER FUNDS	010 00-130.00 010	4503	33,321.95	
AJE14	11/30/2021	PREPAID INSURANCE	010 00-150.00 010	4503	97,495.00	
AJE14	11/30/2021	ACCOUNT PAYABLE	010 00-202.00 010	4503	5,630.00	
AJE14	11/30/2021	FUND BALANCE	010 00-270.00 010	4503		-136,446.95
AJE14	11/30/2021	CASH EQUIVALENTS	011 00-102.50 011	4503		-50,000.00
AJE14	11/30/2021	INVESTMENTS	011 00-103.00 011	4503	50,000.00	
AJE14	11/30/2021	ACCOUNTS RECEIVABLE	011 00-132.00 011	4503		-9,937.41
AJE14	11/30/2021	ACCOUNT PAYABLE	011 00-202.00 011	4503		-760.54
AJE14	11/30/2021	FUND BALANCE	011 00-270.00 011	4503	10,697.95	
AJE14	11/30/2021	CASH IN TRANSIT-CIR CLK	012 00-104.00 012	4503	58.00	
AJE14	11/30/2021	FUND BALANCE	012 00-270.00 012	4503		-58.00
AJE14	11/30/2021	ACCOUNT PAYABLE	013 00-202.00 013	4503	816.46	
AJE14	11/30/2021	FUND BALANCE	013 00-270.00 013	4503		-816.46
AJE14	11/30/2021	ACCOUNT PAYABLE	017 00-202.00 017	4503	1,718.75	
AJE14	11/30/2021	FUND BALANCE	017 00-270.00 017	4503		-1,718.75
AJE14	11/30/2021	CASH IN TRANSIT-CIR CLK	019 00-104.00 019	4503	146.20	
AJE14	11/30/2021	ACCOUNT PAYABLE	019 00-202.00 019	4503		-14,278.47
AJE14	11/30/2021	FUND BALANCE	019 00-270.00 019	4503	14,132.27	
AJE14	11/30/2021	CASH EQUIVALENTS	020 00-102.50 020	4503	200,000.00	
AJE14	11/30/2021	INVESTMENTS	020 00-103.00 020	4503		-200,000.00
AJE14	11/30/2021	DUE FROM OTHER FUNDS	020 00-130.00 020	4503		-89,453.48
AJE14	11/30/2021	PROPERTY TAX RECEIVABLE	020 00-160.00 020	4503	600.00	
AJE14	11/30/2021	ACCOUNT PAYABLE	020 00-202.00 020	4503	31,198.51	
AJE14	11/30/2021	DEFERRED REVENUE	020 00-240.00 020	4503		-600.00

Number	Date	Name	Account No	Reference	Debit	Credit
AJE14	11/30/2021	FUND BALANCE	020 00-270.00 020	4503	58,254.97	
AJE14	11/30/2021	PROPERTY TAX RECEIVABLE	021 00-160.00 021	4503	2,400.00	
AJE14	11/30/2021	ACCOUNT PAYABLE	021 00-202.00 021	4503	3,587.00	
AJE14	11/30/2021	DUE TO OTHER FUNDS	021 00-230.52 021	4503	104,881.28	
AJE14	11/30/2021	DEFERRED REVENUE	021 00-240.00 021	4503		-2,400.00
AJE14	11/30/2021	FUND BALANCE	021 00-270.00 021	4503		-108,468.28
AJE14	11/30/2021	CASH EQUIVALENTS	022 00-102.50 022	4503	200,000.00	
AJE14	11/30/2021	INVESTMENTS	022 00-103.00 022	4503		-200,000.00
AJE14	11/30/2021	ACCOUNTS RECEIVABLE-ST IL	022 00-130.01 022	4503		-2,913.98
AJE14	11/30/2021	ACCOUNT PAYABLE	022 00-202.00 022	4503		-314,983.40
AJE14	11/30/2021	DUE TO OTHER FUNDS	022 00-230.52 022	4503	7,616.08	
AJE14	11/30/2021	FUND BALANCE	022 00-270.00 022	4503	310,281.30	
AJE14	11/30/2021	ACCOUNTS RECEIVABLE-ST IL	023 00-130.01 023	4503		-86,896.61
AJE14	11/30/2021	PROPERTY TAX RECEIVABLE	023 00-160.00 023	4503	247.00	
AJE14	11/30/2021	ACCOUNT PAYABLE	023 00-202.00 023	4503		-3,683.80
AJE14	11/30/2021	DUE TO OTHER FUNDS	023 00-230.52 023	4503	46,361.07	
AJE14	11/30/2021	DEFERRED REVENUE	023 00-240.00 023	4503		-247.00
AJE14	11/30/2021	DEFERRED GRANT REVENUE	023 00-240.01 023	4503	86,896.61	
AJE14	11/30/2021	FUND BALANCE	023 00-270.00 023	4503		-42,677.27
AJE14	11/30/2021	DUE FROM OTHER FUNDS	024 00-130.00 024	4503		-98,167.25
AJE14	11/30/2021	ACCOUNTS RECEIVABLE-ST IL	024 00-130.01 024	4503	170,939.94	
AJE14	11/30/2021	ACCOUNT PAYABLE	024 00-202.00 024	4503	4,483.23	
AJE14	11/30/2021	FUND BALANCE	024 00-270.00 024	4503		-77,255.92
AJE14	11/30/2021	CASH IN BANK-MUTUAL MEDICAL	025 00-103.00 025	4503		-165,458.86
AJE14	11/30/2021	CASH EQUIVALENTS	025 00-104.00 025	4503	200,000.00	
AJE14	11/30/2021	PREPAID EXPENSE	025 00-110.00 025	4503	12,500.00	
AJE14	11/30/2021	DUE FROM OTHER FUNDS	025 00-130.00 025	4503		-4,423.02
AJE14	11/30/2021	ACCOUNT PAYABLE	025 00-202.00 025	4503		-67,917.65
AJE14	11/30/2021	FUND BALANCE	025 00-270.00 025	4503	25,299.53	
AJE14	11/30/2021	CASH EQUIVALENTS	027 00-102.50 027	4503	35,000.00	
AJE14	11/30/2021	INVESTMENTS	027 00-103.00 027	4503		-35,000.00
AJE14	11/30/2021	DUE FROM OTHER FUNDS	027 00-130.00 027	4503		-28,181.65
AJE14	11/30/2021	ACCOUNT PAYABLE	027 00-202.00 027	4503		-196.36
AJE14	11/30/2021	FUND BALANCE	027 00-270.00 027	4503	28,378.01	
AJE14	11/30/2021	DUE FROM OTHER FUNDS	028 00-130.00 028	4503	1,078.00	
AJE14	11/30/2021	ACCOUNT PAYABLE	028 00-202.00 028	4503		-728.77
AJE14	11/30/2021	FUND BALANCE	028 00-270.00 028	4503		-349.23
AJE14	11/30/2021	CASH IN BANK	029 00-102.00 029	4503		
AJE14	11/30/2021	CASH IN BANK (CIR CLK)	029 00-102.50 029	4503		
AJE14	11/30/2021	ACCOUNTS RECEIVABLE	029 00-130.01 029	4503		
AJE14	11/30/2021	FUND BALANCE	029 00-270.00 029	4503		
AJE14	11/30/2021	ACCOUNTS RECEIVABLE-ST IL	032 00-130.01 032	4503		-7,000.00
AJE14	11/30/2021	FUND BALANCE	032 00-270.00 032	4503	7,000.00	
AJE14	11/30/2021	INVESTMENTS	034 00-103.00 034	4503		-150,000.00
AJE14	11/30/2021	CASH EQUIVALENTS	034 00-104.00 034	4503	150,000.00	
AJE14	11/30/2021	DUE FROM OTHER FUNDS	034 00-130.00 034	4503	30,262.92	
AJE14	11/30/2021	ACCOUNT PAYABLE	034 00-202.00 034	4503		-28,174.47
AJE14	11/30/2021	FUND BALANCE	034 00-270.00 034	4503		-2,088.45
AJE14	11/30/2021	DUE FROM OTHER FUNDS	035 00-130.00 035	4503		-244.00
AJE14	11/30/2021	ACCOUNT PAYABLE	035 00-202.00 035	4503	953.00	
AJE14	11/30/2021	FUND BALANCE	035 00-270.00 035	4503		-709.00
AJE14	11/30/2021	CASH IN TRANSIT-CIR CLK	036 00-104.00 036	4503	1,576.60	
AJE14	11/30/2021	ACCOUNT PAYABLE	036 00-202.00 036	4503		-5,012.88
AJE14	11/30/2021	FUND BALANCE	036 00-270.00 036	4503	3,436.28	
AJE14	11/30/2021	ACCOUNT PAYABLE	037 00-202.00 037	4503	5,023.64	
AJE14	11/30/2021	FUND BALANCE	037 00-270.00 037	4503		-5,023.64
AJE14	11/30/2021	SHORT TERM INVESTMENT	039 00-102.50 039	4503	400,000.00	
AJE14	11/30/2021	INVESTMENTS	039 00-103.00 039	4503		-400,000.00
AJE14	11/30/2021	ACCOUNTS RECEIVABLE	039 00-130.02 039	4503		-13,058.77
AJE14	11/30/2021	ACCRUED INTEREST	039 00-130.05 039	4503		-5,065.61
AJE14	11/30/2021	FUND BALANCE	039 00-270.00 039	4503	18,124.38	
AJE14	11/30/2021	DUE FROM OTHER FUNDS	041 00-130.00 041	4503		-21,251.62
AJE14	11/30/2021	ACCOUNTS RECEIVABLE	041 00-130.01 041	4503	27,589.66	
AJE14	11/30/2021	ACCOUNT PAYABLE	041 00-202.00 041	4503		-175,357.51

Number	Date	Name	Account No	Reference	Debit	Credit
AJE14	11/30/2021	DEFERRED REVENUE	041 00-240.00 041	4503		-222,291.57
AJE14	11/30/2021	FUND BALANCE	041 00-270.00 041	4503	391,311.04	
AJE14	11/30/2021	CASH IN TRANSIT-CIR CLK	042 00-104.00 042	4503	39.25	
AJE14	11/30/2021	ACCOUNT PAYABLE	042 00-202.00 042	4503		-158.60
AJE14	11/30/2021	FUND BALANCE	042 00-270.00 042	4503	119.35	
AJE14	11/30/2021	ACCOUNTS RECEIVABLE	043 00-130.02 043	4503	255.27	
AJE14	11/30/2021	ACCOUNTS PAYABLE	043 00-202.00 043	4503		-5,096.06
AJE14	11/30/2021	DUE TO OTHER FUNDS	043 00-230.52 043	4503	9,764.25	
AJE14	11/30/2021	FUND BALANCE	043 00-270.00 043	4503		-4,923.46
AJE14	11/30/2021	ACCOUNTS RECEIVABLE-ST IL	044 00-130.01 044	4503		-22,645.38
AJE14	11/30/2021	ACCOUNT PAYABLE	044 00-202.00 044	4503		-25,885.78
AJE14	11/30/2021	DUE TO OTHER FUNDS	044 00-230.52 044	4503		-10,819.26
AJE14	11/30/2021	FUND BALANCE	044 00-270.00 044	4503	59,350.42	
AJE14	11/30/2021	CASH IN BANK	045 00-102.00 045	4503	55,694.01	
AJE14	11/30/2021	FUND BALANCE	045 00-270.00 045	4503		-55,694.01
AJE14	11/30/2021	CASH IN BANK-ABN	046 00-102.02 046	4503		-11,357.27
AJE14	11/30/2021	INVESTMENTS	046 00-103.00 046	4503	639,728.66	
AJE14	11/30/2021	ACCRUED INTEREST RECEIVABLE	046 00-125.00 046	4503	1,834.72	
AJE14	11/30/2021	DUE FROM OTHER FUNDS	046 00-130.52 046	4503		-600,000.00
AJE14	11/30/2021	FUND BALANCE	046 00-270.00 046	4503		-30,206.11
AJE14	11/30/2021	CASH IN TRANSIT-CIR CLK	048 00-104.00 048	4503		-177.97
AJE14	11/30/2021	ACCOUNT PAYABLE	048 00-202.00 048	4503	11,507.74	
AJE14	11/30/2021	FUND BALANCE	048 00-270.00 048	4503		-11,329.77
AJE14	11/30/2021	CASH IN TRANSIT-CIR CLK	049 00-104.00 049	4503		-144.09
AJE14	11/30/2021	ACCOUNTS PAYABLE	049 00-202.00 049	4503		-257.98
AJE14	11/30/2021	FUND BALANCE	049 00-270.00 049	4503	402.07	
AJE14	11/30/2021	CASH IN TRANSIT-CIT CLK	053 00-104.00 053	4503	6.00	
AJE14	11/30/2021	FUND BALANCE	053 00-270.00 053	4503		-6.00
AJE14	11/30/2021	ACCOUNTS PAYABLE	062 00-202.00 062	4503	1,050.00	
AJE14	11/30/2021	FUND BALANCE	062 00-270.00 062	4503		-1,050.00
AJE14	11/30/2021	ACCOUNTS RECEIVABLE	065 00-130.01 065	4503		-16,959.08
AJE14	11/30/2021	ACCOUNTS PAYABLE	065 00-202.00 065	4503	4,902.25	
AJE14	11/30/2021	FUND BALANCE	065 00-270.00 065	4503	12,056.83	
AJE14	11/30/2021	ACCOUNTS PAYABLE	066 00-202.00 066	4503	53.20	
AJE14	11/30/2021	FUND BALANCE	066 00-270.00 066	4503		-53.20
AJE14	11/30/2021	ACCOUNTS PAYABLE	067 00-202.00 067	4503		-315.00
AJE14	11/30/2021	FUND BALANCE	067 00-270.00 067	4503	315.00	
AJE14	11/30/2021	CASH IN TRANSIT-CIR CLK	069 00-104.00 069	4503		-120.87
AJE14	11/30/2021	FUND BALANCE	069 00-270.00 069	4503	120.87	
AJE14	11/30/2021	DUE FROM OTHER FUNDS	076 00-130.00 076	4503	882.00	
AJE14	11/30/2021	ACCOUNT PAYABLE	076 00-202.00 076	4503		-308.50
AJE14	11/30/2021	FUND BALANCE	076 00-270.00 076	4503		-573.50
AJE14	11/30/2021	DUE FROM OTHER FUNDS	077 00-130.00 077	4503	44.00	
AJE14	11/30/2021	FUND BALANCE	077 00-270.00 077	4503		-44.00
AJE14	11/30/2021	CASH IN TRANSIT-CIR CLK	078 00-104.00 078	4503		-854.69
AJE14	11/30/2021	FUND BALANCE	078 00-270.00 078	4503	854.69	
AJE14	11/30/2021	DUE FROM OTHER FUNDS	081 00-130.00 081	4503		-9,152.42
AJE14	11/30/2021	ACCOUNTS PAYABLE	081 00-202.00 081	4503		-2,557.66
AJE14	11/30/2021	FUND BALANCE	081 00-270.00 081	4503	11,710.08	
AJE14	11/30/2021	CASH IN TRANSIT-CIT CLK	083 00-104.00 083	4503		-53.00
AJE14	11/30/2021	FUND BALANCE	083 00-270.00 083	4503	53.00	
AJE14	11/30/2021	CASH IN TRANSIT-CIR CLK	084 00-104.00 084	4503		-638.49
AJE14	11/30/2021	FUND BALANCE	084 00-270.00 084	4503	638.49	
AJE14	11/30/2021	ACCOUNTS RECEIVABLE-OTHER	085 00-132.00 085	4503		-96,892.24
AJE14	11/30/2021	ACCOUNTS PAYABLE	085 00-202.00 085	4503	8,611.72	
AJE14	11/30/2021	DUE TO OTHER FUNDS	085 00-230.52 085	4503	98,167.25	
AJE14	11/30/2021	DEFERRED GRANT REVENUE	085 00-240.00 085	4503	87,752.14	
AJE14	11/30/2021	FUND BALANCE	085 00-270.00 085	4503		-97,638.87
AJE14	11/30/2021	ACCOUNTS RECEIVABLE	086 00-130.01 086	4503		-8,479.60
AJE14	11/30/2021	FUND BALANCE	086 00-270.00 086	4503	8,479.60	

To adjust prior year fund balance

Number	Date	Name	Account No	Reference	Debit	Credit
AJE15	11/30/2021	DUE FROM OTHER FUNDS	001 00-130.00 001	3263. 9	22,811.00	
AJE15	11/30/2021	MCDONOUGH TELEPHONE COOP	001 00-346.07 001	3263. 9		-22,811.00
AJE15	11/30/2021	DUE TO PRIMARY GOVERNMENT	039 00-230.53 039	3263. 9		-22,811.00
AJE15	11/30/2021	MCDONOUGH TELEPHONE COOP	039 00-394.04 039	3263. 9	22,811.00	
To reclass MTC franchise fee revenues out of ESTB Fund to the Gen Fund						
AJE16	11/30/2021	TRUST FUNDS DUE OTHERS	093 00-203.00 093	6011. 1. 3	25.00	
AJE16	11/30/2021	Account Deposits	093 00-360.00 093	6011. 1. 3		-2,030.00
AJE16	11/30/2021	Account Deductions	093 00-460.00 093	6011. 1. 3	2,005.00	
To enter Restitution trial balance						
AJE17	11/30/2021	INVESTMENTS	107000 ELMS	3603. 5	5,007.17	
AJE17	11/30/2021	CHANGE IN FMV - EDWARD JONES	108000 ELMS	3603. 5		-3,660.88
AJE17	11/30/2021	INTEREST RECEIVABLE	110500 ELMS	3603. 5	13,682.56	
AJE17	11/30/2021	INTEREST	316000 ELMS	3603. 5		-13,682.56
AJE17	11/30/2021	INTEREST	316000 ELMS	3603. 5		-5,007.17
AJE17	11/30/2021	CHANGE IN FMV-EDWARD JONES	316200 ELMS	3603. 5	3,660.88	
To adjust investments to actual						
AJE18	11/30/2021	CASH IN BANK-MUTUAL MEDICAL	025 00-103.00 025	6011. 1. 4		-88,952.30
AJE18	11/30/2021	CLAIM REIMB	025 00-395.00 025	6011. 1. 4		-139,889.73
AJE18	11/30/2021	CLAIMS PAID	025 00-420.00 025	6011. 1. 4	120,054.60	
AJE18	11/30/2021	ADMINISTRATIVE FEES	025 00-430.00 025	6011. 1. 4	85,956.00	
AJE18	11/30/2021	MISCELLANEOUS EXPENSE	025 00-476.00 025	6011. 1. 4	22,831.43	
To adjust beginning balances						
AJE19	11/30/2021	Deferred Outflows/Resources-OPEB	131005 ELMS	4153. 3		-4,145.00
AJE19	11/30/2021	NET OPEB OBLIGATION	205500 ELMS	4153. 3	3,114.00	
AJE19	11/30/2021	Deferred Inflow/Resources-OPEB	205705 ELMS	4153. 3	1,123.00	
AJE19	11/30/2021	FRINGE BENEFITS	433000 ELMS	4153. 3		-92.00
AJE19	11/30/2021	DEFERRED OUTFLOWS-OPEB	998 00-116.00 GLTDAG	4153. 3		-33,737.00
AJE19	11/30/2021	NET OPEB OBLIGATION	998 00-205.00 GLTDAG	4153. 3	12,984.00	
AJE19	11/30/2021	DEFERRED INFLOWS-OPEB	998 00-207.00 GLTDAG	4153. 3		-191.00
AJE19	11/30/2021	CHANGE IN OPEB	998 00-280.00 GLTDAG	4153. 3	20,944.00	
To record change in OPEB						
AJE20	11/30/2021	WAGES PAYABLE	207000 ELMS	4104. 5		-13,813.58
AJE20	11/30/2021	ADMINISTRATIVE WAGES	401000 ELMS	4104. 5	1,154.78	
AJE20	11/30/2021	DIETARY WAGES	450000 ELMS	4104. 5	1,233.27	
AJE20	11/30/2021	LAUNDRY WAGES	470000 ELMS	4104. 5	328.42	
AJE20	11/30/2021	HOUSEKEEPING WAGES	477000 ELMS	4104. 5	867.32	
AJE20	11/30/2021	MAINTENANCE WAGES	482000 ELMS	4104. 5	360.01	
AJE20	11/30/2021	RN WAGES	491600 ELMS	4104. 5	3,705.07	
AJE20	11/30/2021	LPN WAGES	491700 ELMS	4104. 5	1,460.09	
AJE20	11/30/2021	CNA WAGES	491800 ELMS	4104. 5	3,971.74	
AJE20	11/30/2021	ACTIVITY WAGES	504000 ELMS	4104. 5	509.94	
AJE20	11/30/2021	SOCIAL SERVICE WAGES	518000 ELMS	4104. 5	222.94	
To accrue FICA expense						

Number	Date	Name	Account No	Reference	Debit	Credit
AJE21	11/30/2021	BOND PREMIUM SERIES 2019	998 00-247.00 GLTDAG		5,406.35	
AJE21	11/30/2021	ACCRUED INTEREST	998 00-248.00 GLTDAG		1,586.25	
AJE21	11/30/2021	AMOUNT TO BE PROVIDED FOR LT DEBT	998 00-260.00 GLTDAG			-5,406.35
AJE21	11/30/2021	AMOUNT TO BE PROVIDED FOR LT DEBT	998 00-260.00 GLTDAG		25,790.00	
AJE21	11/30/2021	Bond Premium Amort	998 00-287.00 GLTDAG			-5,406.35
AJE21	11/30/2021	Bond Premium Amort	998 00-287.00 GLTDAG		5,406.35	
AJE21	11/30/2021	Interest Expense	998 00-288.00 GLTDAG			-1,586.25
AJE21	11/30/2021	Interest Expense	998 00-288.00 GLTDAG			-25,790.00
To record change in general long term debt account group.						
AJE23	11/30/2021	ACCOUNTS RECEIVABLE	039 00-130.02 039	3253		-220,798.32
AJE23	11/30/2021	ACCOUNTS RECEIVABLE	039 00-130.02 039	3253	225,771.21	
AJE23	11/30/2021	ST IL (HEND/MCDON 911)	039 00-301.00 039	3253	23,016.41	
AJE23	11/30/2021	ST IL (HEND/MCDON 911)	039 00-301.00 039	3253		-23,354.58
AJE23	11/30/2021	ST IL (MCDON CO 911)	039 00-302.00 039	3253	174,745.69	
AJE23	11/30/2021	ST IL (MCDON CO 911)	039 00-302.00 039	3253		-179,382.31
AJE23	11/30/2021	ST IL (SCHUYL/MCDON 911)	039 00-303.00 039	3253	23,036.22	
AJE23	11/30/2021	ST IL (SCHUYL/MCDON 911)	039 00-303.00 039	3253		-23,034.32
To reverse PY AR and record CY AR						
AJE25	11/30/2021	ACCOUNTS RECEIVABLE-ST IL	001 00-130.01 001	3246-3257	268,890.23	
AJE25	11/30/2021	ACCOUNTS RECEIVABLE-ST IL	001 00-130.01 001	3246-3257	9,170.79	
AJE25	11/30/2021	ACCOUNTS RECEIVABLE-ST IL	001 00-130.01 001	3246-3257	14,066.93	
AJE25	11/30/2021	ST/IL (SALES TAX)	001 00-304.00 001	3246-3257		-268,890.23
AJE25	11/30/2021	ST/IL (PUBLIC DEFENDER)	001 00-334.04 001	3246-3257		-9,170.79
AJE25	11/30/2021	ST/IL (ST ATTY)	001 00-334.05 001	3246-3257		-13,466.93
AJE25	11/30/2021	ST/IL (ASST ST ATTY)	001 00-334.06 001	3246-3257		-600.00
AJE25	11/30/2021	ACCOUNTS RECEIVABLE-ST IL	022 00-130.01 022	3246-3257	48,414.57	
AJE25	11/30/2021	CO MOTOR FUEL TAX-STATE ALLOT.	022 00-333.00 022	3246-3257		-48,414.97
AJE25	11/30/2021	ACCOUNTS RECEIVABLE-ST IL	044 00-130.01 044	3246-3257	147,240.03	
AJE25	11/30/2021	TWP MOTOR FUEL TAX-STATE ALLOT	044 00-333.00 044	3246-3257		-147,240.03
AJE25	11/30/2021	ACCOUNTS RECEIVABLE	065 00-130.01 065	3246-3257	343,023.17	
AJE25	11/30/2021	ST/IL	065 00-332.00 065	3246-3257		-343,023.17
AJE25	11/30/2021	ACCOUNTS RECEIVABLE	086 00-130.01 086	3246-3257	171,511.59	
AJE25	11/30/2021	STATE OF IL (TRANSP SALE TAX)	086 00-304.00 086	3246-3257		-171,511.19
to record CY receivable						
AJE26	11/30/2021	CASH IN BANK	050 00-102.00 050	3103	44,189.31	
AJE26	11/30/2021	MISCELLANEOUS	050 00-237.09 050	3103		-17,091.83
AJE26	11/30/2021	SECTION 125 MEDICAL	050 00-237.27 050	3103		-27,097.48
To adjust payroll clearing to actual						
AJE28	11/30/2021	ACCOUNT PAYABLE	004 00-202.00 004	4155	12,938.37	
AJE28	11/30/2021	ACCOUNT PAYABLE	004 00-202.00 004	4155		-18,235.72
AJE28	11/30/2021	ELMS EMPLOYERS SHARE	004 00-406.40 004	4155		-12,938.37
AJE28	11/30/2021	ELMS EMPLOYERS SHARE	004 00-406.40 004	4155	18,235.72	
To adjust the ELMS IMRF payable						
AJE29	11/30/2021	ACCOUNTS RECEIVABLE-ST IL	024 00-130.01 024	3252	291,212.96	
AJE29	11/30/2021	ST/IL (COURT SERVICES)	024 00-334.04 024	3252		-260,146.82
AJE29	11/30/2021	ST/IL (PRETRIAL)	024 00-334.05 024	3252		-31,066.14
To adjust revenue amounts and record a receivable						

Number	Date	Name	Account No	Reference	Debit	Credit	
AJE30	11/30/2021	CASH IN BANK	800 00-102.00 800	3103. 1		-2,271.80	
AJE30	11/30/2021	TAXES DUE TO OTHER TAXING UNITS	800 00-231.00 800	3103. 1	2,271.80		
		To adjust collectors account to actual					
AJE31	11/30/2021	CASH IN BANK	100 00-102.00 100	3103	31,424.00		
AJE31	11/30/2021	IMRF PAYABLE	100 00-235.00 100	3103		-48,918.79	
AJE31	11/30/2021	FUND BALANCE	100 00-270.00 100	3103	17,494.79		
		To adjust withholding clearing fund to actual					
AJE32	11/30/2021	ACCRUED INTEREST	039 00-130.05 039	3111		-1,204.21	
AJE32	11/30/2021	CO TREAS (INT EARNINGS)	039 00-361.00 039	3111	1,204.21		
		To record accrued interest at 11/30/2021					
AJE33	11/30/2021	CASH IN BANK	803 00-102.00 803	3104	6,611.52		
AJE33	11/30/2021	TAXES TO BE DISTRIBUTED	803 00-206.00 803	3104		-6,611.52	
		To adjust mobile home tax to actual					
AJE36	11/30/2021	ACCOUNTS RECEIVABLE	001 00-130.02 001	3259	9,065.91		
AJE36	11/30/2021	LANDFILL HOST FEES	001 00-362.00 001	3259		-9,065.91	
AJE36	11/30/2021	ACCOUNTS RECEIVABLE	043 00-130.02 043	3259	9,048.75		
AJE36	11/30/2021	TRI COUNTY R&WM	043 00-460.00 043	3259		-9,048.75	
		To adjust Waste Mangement Hosting and Tipping revenues to actual					
AJE37	11/30/2021	Deferred Outflows/Resrces-IMRF	131000 ELMS	4158		-19,737.67	
AJE37	11/30/2021	Deferred Outflows/Resrces-IMRF	131000 ELMS	4158		-162,455.13	
AJE37	11/30/2021	Deferred Outflows/Resrces-IMRF	131000 ELMS	4158	6,415.27		
AJE37	11/30/2021	Net Pension Liability	205600 ELMS	4158	1,777,645.05		
AJE37	11/30/2021	Deferred Inflow/Resources-IMRF	205700 ELMS	4158		-51,614.03	
AJE37	11/30/2021	Deferred Inflow/Resources-IMRF	205700 ELMS	4158		-61,111.08	
AJE37	11/30/2021	Deferred Inflow/Resources-IMRF	205700 ELMS	4158		-781,969.11	
AJE37	11/30/2021	FRINGE BENEFITS	433000 ELMS	4158		-337,995.28	
AJE37	11/30/2021	FRINGE BENEFITS	433000 ELMS	4158		-369,178.02	
AJE37	11/30/2021	NET PENSION ASSET	998 00-110.00 GLTDAG	4158	118,061.41		
AJE37	11/30/2021	DEFERRED OUTFLOWS	998 00-115.00 GLTDAG	4158		-315,720.49	
AJE37	11/30/2021	DEFERRED OUTFLOWS	998 00-115.00 GLTDAG	4158		-74,214.42	
AJE37	11/30/2021	DEFERRED INFLOWS-IMRF	998 00-206.00 GLTDAG	4158		-1,680,827.32	
AJE37	11/30/2021	DEFERRED INFLOWS-IMRF	998 00-206.00 GLTDAG	4158		-500,514.00	
AJE37	11/30/2021	NET PENSION OBLIGATION	998 00-210.00 GLTDAG	4158	3,307,305.53		
AJE37	11/30/2021	NET PENSION OBLIGATION	998 00-210.00 GLTDAG	4158	910,474.29		
AJE37	11/30/2021	CHANGE IN DEFERRED OUTFLOWS	998 00-286.00 GLTDAG	4158		-1,310,757.72	
AJE37	11/30/2021	CHANGE IN DEFERRED OUTFLOWS	998 00-286.00 GLTDAG	4158		-453,807.28	
		To record GASB 68 entry					
AJE38	11/30/2021	ALLOWANCE FOR UNCOLLECTIBLE A	111000 ELMS	3218. 5	42,301.10		
AJE38	11/30/2021	BAD DEBT EXPENSE	426000 ELMS	3218. 5		-42,301.10	
		Adjust allowance for uncollectible accounts					

Number	Date	Name	Account No	Reference	Debit	Credit	
AJE39	11/30/2021	REAL ESTATE TAX DISTRIBUTION	038 00-301.00 038	3245. 1		-19,472.00	
AJE39	11/30/2021	MAEDCO PAYMENTS	038 00-429.00 038	3245. 1	19,472.00		
AJE39	11/30/2021	REAL ESTATE TAX DISTRIBUTION	070 00-301.00 070	3245. 1		-349,424.71	
AJE39	11/30/2021	MOBILE HOME DISTRIBUTION	070 00-303.00 070	3245. 1		-575.29	
AJE39	11/30/2021	BLDG LEASE PYMT-ELMS	070 00-401.00 070	3245. 1	100,000.00		
AJE39	11/30/2021	BLDG LEASE PYMT-JAIL	070 00-402.00 070	3245. 1	250,000.00		
AJE39	11/30/2021	REAL ESTATE TAXES	071 00-301.00 071	3245. 1		-171,741.80	
AJE39	11/30/2021	COOPERATIVE EXTENSION SERVICES	071 00-401.00 071	3245. 1	171,741.80		
		To record property tax distributions for Funds 038, 070 and 071					
AJE40	11/30/2021	Property Tax Levy	103 1400 203	3243		-10.00	
AJE40	11/30/2021	DEFERRED REVENUE	103 2200 203	3243	10.00		
AJE40	11/30/2021	PROPERTY TAX RECEIVABLE	001 00-160.00 001	3243	82,800.00		
AJE40	11/30/2021	DEFERRED LIABILITY	001 00-240.00 001	3243		-82,800.00	
AJE40	11/30/2021	PROPERTY TAX RECEIVABLE	003 00-160.00 003	3243	1,053.00		
AJE40	11/30/2021	DEFERRED REVENUE	003 00-240.00 003	3243		-1,053.00	
AJE40	11/30/2021	PROPERTY TAX RECEIVABLE	004 00-160.00 004	3243	60.00		
AJE40	11/30/2021	DEFERRED REVENUE	004 00-240.00 004	3243		-60.00	
AJE40	11/30/2021	PROPERTY TAX RECEIVABLE	009 00-160.00 009	3243	40.00		
AJE40	11/30/2021	DEFERRED REVENUE	009 00-240.00 009	3243		-40.00	
AJE40	11/30/2021	PROPERTY TAX RECEIVABLE	010 00-160.00 010	3243	201,500.00		
AJE40	11/30/2021	DEFERRED REVENUE	010 00-240.00 010	3243		-201,500.00	
AJE40	11/30/2021	PROPERTY TAX RECEIVABLE	020 00-160.00 020	3243	200,000.00		
AJE40	11/30/2021	DEFERRED REVENUE	020 00-240.00 020	3243		-200,000.00	
AJE40	11/30/2021	PROPERTY TAX RECEIVABLE	021 00-160.00 021	3243		-1,800.00	
AJE40	11/30/2021	DEFERRED REVENUE	021 00-240.00 021	3243	1,800.00		
AJE40	11/30/2021	PROPERTY TAX RECEIVABLE	023 00-160.00 023	3243	750.00		
AJE40	11/30/2021	DEFERRED REVENUE	023 00-240.00 023	3243		-750.00	
AJE40	11/30/2021	PROPERTY TAX RECEIVABLE	034 00-160.00 034	3243	45,000.00		
AJE40	11/30/2021	DEFERRED REVENUE	034 00-240.00 034	3243		-45,000.00	
AJE40	11/30/2021	PROPERTY TAX RECEIVABLE	038 00-160.00 038	3243		-19,000.00	
AJE40	11/30/2021	DEFERRED REVENUE	038 00-240.00 038	3243	19,000.00		
AJE40	11/30/2021	PROPERTY TAX RECEIVABLE	040 00-160.00 040	3243			
AJE40	11/30/2021	DEFERRED REVENUE	040 00-240.00 040	3243			
		To adjust property tax receivables and deferred property tax revenue to actual					
AJE41	11/30/2021	ACCOUNTS RECEIVABLE-OTHER	085 00-132.00 085	3306		-27,556.81	
AJE41	11/30/2021	STATE OF IL (GRANT)	085 00-340.00 085	3306	27,556.81		
		To adjust the Adult Redeploy revenue to actual					
AJE42	11/30/2021	DUE TO OTHER FUNDS	021 00-230.52 021	3321		-14,378.34	
AJE42	11/30/2021	BRIDGE AND ROAD CONSTRUCTION	021 00-495.00 021	3321	14,378.34		
AJE42	11/30/2021	DUE FROM OTHER FUNDS	041 00-130.00 041	3321	14,378.34		
AJE42	11/30/2021	ACCOUNTS RECEIVABLE	041 00-130.01 041	3321	14,378.34		
AJE42	11/30/2021	DEFERRED REVENUE	041 00-240.00 041	3321		-107,264.87	
AJE42	11/30/2021	MISC	041 00-370.00 041	3321	107,264.87		
AJE42	11/30/2021	COUNTY-AID, TWP & VILLAGES	041 00-370.20 041	3321		-14,378.34	
AJE42	11/30/2021	BRIDGE CONSTR	041 00-495.00 041	3321		-14,378.34	
		To record County Share of Bridge Repair, Deferred Revenue and AR relating to the Bushnell Township Bridge					

Number	Date	Name	Account No	Reference	Debit	Credit
AJE43	11/30/2021	INFRASTRUCTURE-ACCUM DEPRECIATION	999 00-181.01 GFAAG	3506		-155,990.66
AJE43	11/30/2021	BUILDINGS-ACCUM DEPRECIATION	999 00-182.01 GFAAG	3506		-48,116.63
AJE43	11/30/2021	BUILDING IMPROVEMENTS	999 00-183.00 GFAAG	3506	17,270.00	
AJE43	11/30/2021	BUILDING IMPROV-ACCUM DEPRECIATION	999 00-183.01 GFAAG	3506		-89,734.84
AJE43	11/30/2021	MAINTENANCE EQUIPMENT	999 00-184.00 GFAAG	3506	254,920.00	
AJE43	11/30/2021	MAINT EQUIPT-ACCUM DEPRECIATION	999 00-184.01 GFAAG	3506		-41,981.44
AJE43	11/30/2021	OFFICE EQUIPMENT	999 00-185.00 GFAAG	3506		-13,000.00
AJE43	11/30/2021	OFFICE EQUIPMENT	999 00-185.00 GFAAG	3506	14,365.00	
AJE43	11/30/2021	OFFICE EQUIPT-ACCUM DEPRECIATION	999 00-185.01 GFAAG	3506	13,000.00	
AJE43	11/30/2021	OFFICE EQUIPT-ACCUM DEPRECIATION	999 00-185.01 GFAAG	3506		-12,827.10
AJE43	11/30/2021	COMPUTER EQUIPT-ACCUM DEPRECIATION	999 00-186.01 GFAAG	3506		-7,574.30
AJE43	11/30/2021	VEHICLES	999 00-190.00 GFAAG	3506		-51,392.00
AJE43	11/30/2021	VEHICLES	999 00-190.00 GFAAG	3506	186,584.60	
AJE43	11/30/2021	VEHICLES-ACCUM DEPRECIATION	999 00-190.01 GFAAG	3506	45,518.00	
AJE43	11/30/2021	VEHICLES-ACCUM DEPRECIATION	999 00-190.01 GFAAG	3506		-96,353.55
AJE43	11/30/2021	CONSTRUCTION IN PROGRESS	999 00-195.00 GFAAG	3506	120,668.54	
AJE43	11/30/2021	INVESTMENT IN CAPITAL ASSETS	999 00-270.00 GFAAG	3506	5,874.00	
AJE43	11/30/2021	INVESTMENT IN CAPITAL ASSETS	999 00-270.00 GFAAG	3506		-593,808.14
AJE43	11/30/2021	DEPREC EXP-GEN GOV	999 00-400.00 GFAAG	3506	81,767.99	
AJE43	11/30/2021	DEPR EXP-PUBLIC SAFETY	999 00-401.00 GFAAG	3506	99,844.45	
AJE43	11/30/2021	DEPR EXP-CORRECTIONS	999 00-403.00 GFAAG	3506	42,196.32	
AJE43	11/30/2021	DEPR EXP-JUDICIARY & COURT RELATED	999 00-404.00 GFAAG	3506	5,642.86	
AJE43	11/30/2021	DEPR EXP-TRANSPORTATION	999 00-405.00 GFAAG	3506	203,964.80	
AJE43	11/30/2021	DEPR EXP-PUBLIC HEALTH & WELFARE	999 00-406.00 GFAAG	3506	19,162.10	
To record CY activity on fixed assets						
AJE45	11/30/2021	LONG TERM BOND PAYABLE SERIES	998 00-246.00 GLTDAG	4203	135,000.00	
AJE45	11/30/2021	AMOUNT TO BE PROVIDED FOR LT DEBT	998 00-260.00 GLTDAG	4203		-135,000.00
To record current year bond payments						
AJE46	11/30/2021	CASH WITH PAYING AGENT	003 00-105.00 003	4203	33,913.75	
AJE46	11/30/2021	BOND PAYMENT-INTEREST	003 00-402.00 003	4203		-33,913.75
To record bond payable						
AJE47	11/30/2021	EQUIPMENT	124000 ELMS	21 - 9462. 5. 2	30,580.80	
AJE47	11/30/2021	CAPITAL LEASE PAYABLE	250000 ELMS	21 - 9462. 5. 2		-30,580.80
To record capital lease payable and addition of capital lease copy machine						
AJE48	11/30/2021	CAPITAL LEASE PAYABLE	250000 ELMS	21 - 9462. 5. 3	3,058.08	
AJE48	11/30/2021	OFFICE EQUIPMENT CONTRACT	424000 ELMS	21 - 9462. 5. 3		-3,058.08
To adjust expenditures related to the capital lease to a capital lease payable account						
AJE49	11/30/2021	ACCOUNT PAYABLE	025 00-202.00 025	4074		-140,934.08
AJE49	11/30/2021	CLAIMS PAID	025 00-420.00 025	4074	140,934.08	
To record current year payable						
AJE50	11/30/2021	Prepaid expense	039 00-140.00 039	5003	17,784.91	
AJE50	11/30/2021	SERVICE CONTRACTS/MAINT CONTRACTS	039 00-422.10 039	5003		-17,784.91
To record prepaid expense for annual maintenance						

Number	Date	Name	Account No	Reference	Debit	Credit
AJE51	11/30/2021	PREPAID INSURANCE	010 00-150.00 010	3715		-97,495.00
AJE51	11/30/2021	PREPAID INSURANCE	010 00-150.00 010	3715	118,991.00	
AJE51	11/30/2021	LIABILITY INSURANCE	010 00-417.00 010	3715	35,472.00	
AJE51	11/30/2021	LIABILITY INSURANCE	010 00-417.00 010	3715		-57,814.00
AJE51	11/30/2021	WORKMANS COMPENSATION	010 00-418.00 010	3715		-61,177.00
AJE51	11/30/2021	WORKMANS COMPENSATION	010 00-418.00 010	3715	62,023.00	
To reverse prior year prepaids and record current year						
AJE52	11/30/2021	CASH IN BANK	103 00-102.00 103	6011. 7. 1	140,890.46	
AJE52	11/30/2021	SHERIFF FEES	103 00-366.00 103	6011. 7. 1		-5,056.34
AJE52	11/30/2021	CO TREAS MISC FEES	103 00-367.00 103	6011. 7. 1		-8,471.56
AJE52	11/30/2021	DUI Equipment Fee	103 00-383.00 103	6011. 7. 1		-6,309.55
AJE52	11/30/2021	Probation Drug Testing Fee	103 00-384.00 103	6011. 7. 1		-9,856.77
AJE52	11/30/2021	Operations Fee	103 00-385.00 103	6011. 7. 1		-6,596.00
AJE52	11/30/2021	Probations Fee	103 00-386.00 103	6011. 7. 1		-65,645.41
AJE52	11/30/2021	Library Law Fee	103 00-387.00 103	6011. 7. 1		-3,794.00
AJE52	11/30/2021	County Drug Fees	103 00-389.00 103	6011. 7. 1		-2,429.08
AJE52	11/30/2021	Protection Order Violation Fee	103 00-394.00 103	6011. 7. 1		-425.00
AJE52	11/30/2021	TRANSFER FEES TO GENERAL FUND	103 00-475.00 103	6011. 7. 1		-32,306.75
To adjust revenue amounts related to Circuit Clerk Fees to actual						
AJE53	11/30/2021	DUE FROM OTHER FUNDS	027 00-130.00 027	4008. 3	106,878.80	
AJE53	11/30/2021	TOWNSHIP MOTOR FUEL TAX	027 00-333.10 027	4008. 3		-106,878.80
AJE53	11/30/2021	DUE TO OTHER FUNDS	044 00-230.52 044	4008. 3		-106,878.80
AJE53	11/30/2021	MAINT - ROADS	044 00-415.00 044	4008. 3	106,878.80	
To record interfund activity between Engineering fund and Township MFT						
AJE54	11/30/2021	COMPENSATED ABSENCES	998 00-201.00 GLTDAG	4106		-39,456.74
AJE54	11/30/2021	AMOUNT TO BE PROVIDED FOR LT DEBT	998 00-260.00 GLTDAG	4106	48,009.21	
AJE54	11/30/2021	COMPENSATED ABSENCES-PUBLIC SAFETY	998 00-271.00 GLTDAG	4106	13,460.67	
AJE54	11/30/2021	COMPENSATED ABSENCES-JUDICIAL	998 00-272.00 GLTDAG	4106		-10,382.61
AJE54	11/30/2021	COMPENSATED ABSENCE-TRANSPORTATION	998 00-274.00 GLTDAG	4106		-12,207.74
AJE54	11/30/2021	COMPENSATED ABSENCES-PUBLIC HEALTH	998 00-276.00 GLTDAG	4106	21,758.76	
AJE54	11/30/2021	COMPENSATED ABSENCES-GENERAL GOVT	998 00-278.00 GLTDAG	4106		-21,181.55
To adjust compensated absences						
AJE55	11/30/2021	ACCOUNT PAYABLE	034 00-202.00 034	4008		-5,033.32
AJE55	11/30/2021	EMPLOYERS SHARE	034 00-406.30 034	4008	5,033.32	
To record payable to Mikle Platt salary correction for FY19 & 20						
AJE56	11/30/2021	CASH IN BANK-IMPOUND ACCT	102 00-103.05 102	3104. 1	3,870.53	
AJE56	11/30/2021	Impound Fees	102 00-376.00 102	3104. 1		-6,141.15
AJE56	11/30/2021	Impound Costs	102 00-403.00 102	3104. 1	2,270.62	
To record Sheriff Impound account activity to the TB						
AJE57	11/30/2021	CASH IN BANK-CAMERA ACCT	102 00-103.06 102	3104. 1	50,000.00	
AJE57	11/30/2021	Camera Account Donation	102 00-377.00 102	3104. 1		-50,000.00
To record the Sheriff Camera Account activity to the TB						

Number	Date	Name	Account No	Reference	Debit	Credit
AJE58	11/30/2021	Due From Other Funds	103 1523 203	3304. 6	3,577.09	
AJE58	11/30/2021	Due From Other Funds	103 1523 203	3304. 6		-2,345.33
AJE58	11/30/2021	Local Contracts	103 470001 203	3304. 6	2,345.33	
AJE58	11/30/2021	TRANSFERS FROM TB FUND	103 474731 203	3304. 6		-3,577.09
AJE58	11/30/2021	TRANSFERS FROM TB FUND	103 474731 203	3304. 6		-2,345.33
AJE58	11/30/2021	TRANSFERS FROM TB FUND	103 474731 203	3304. 6	2,345.33	
AJE58	11/30/2021	DUE TO OTHER FUNDS	009 00-230.52 009	3304. 6		-3,577.09
AJE58	11/30/2021	DUE TO OTHER FUNDS	009 00-230.52 009	3304. 6	2,345.33	
AJE58	11/30/2021	CARE & TREATMENT OF PATIENTS	009 00-436.00 009	3304. 6		-2,345.33
AJE58	11/30/2021	TRANFERS TO HEALTH DEPARTMENT	009 00-475.00 009	3304. 6	3,577.09	
AJE58	11/30/2021	TRANFERS TO HEALTH DEPARTMENT	009 00-475.00 009	3304. 6	2,345.33	
AJE58	11/30/2021	TRANFERS TO HEALTH DEPARTMENT	009 00-475.00 009	3304. 6		-2,345.33
To reclassify grant revenue for Sans TB Transfers						
AJE59	11/30/2021	Accounts Payable-Vendors/Audit	103 2005 203	3304. 6	191,615.51	
AJE59	11/30/2021	Federally Audited Grants	103 430001 203	3304. 6		-70,404.86
AJE59	11/30/2021	PROGRAM CONTRACTS/SERVICES	103 540000 203	3304. 6		-121,210.65
To adjust Contact Tracing payable difference to revenue						
AJE60	11/30/2021	ACCTS REC--OTHER	103 1510 203	3212. 6		-473.85
AJE60	11/30/2021	Accounts Payable-Vendors/Audit	103 2005 203	3212. 6		-5,659.94
AJE60	11/30/2021	Local Contracts	103 470001 203	3212. 6	473.85	
AJE60	11/30/2021	Local Contracts	103 470001 203	3212. 6	5,659.94	
To record local contracts deferred revenue and reverse prior year receivable						
AJE61	11/30/2021	ACCOUNTS RECEIVABLE-ST OF IL	103 1500 203	3212. 6		-13,790.10
AJE61	11/30/2021	ACCOUNTS RECEIVABLE-ST OF IL	103 1500 203	3212. 6	160,380.06	
AJE61	11/30/2021	ACCOUNTS RECEIVABLE-ST OF IL	103 1500 203	3212. 6		-21,995.06
AJE61	11/30/2021	ACCOUNTS RECEIVABLE-ST OF IL	103 1500 203	3212. 6	94,229.40	
AJE61	11/30/2021	ACCTS REC--OTHER	103 1510 203	3212. 6		-1,242.15
AJE61	11/30/2021	ACCTS REC--OTHER	103 1510 203	3212. 6	1,242.15	
AJE61	11/30/2021	DEFERRED GRANT REVENUE	103 2100 203	3212. 6	11,752.74	
AJE61	11/30/2021	DEFERRED GRANT REVENUE	103 2100 203	3212. 6		-81,239.44
AJE61	11/30/2021	DEFERRED GRANT REVENUE	103 2100 203	3212. 6	106,581.42	
AJE61	11/30/2021	Federally Audited Grants	103 430001 203	3212. 6	3,279.51	
AJE61	11/30/2021	Federally Audited Grants	103 430001 203	3212. 6		-80,382.77
AJE61	11/30/2021	State Grants / Contracts	103 440001 203	3212. 6	21,995.06	
AJE61	11/30/2021	State Grants / Contracts	103 440001 203	3212. 6		-106,581.42
AJE61	11/30/2021	State Grants / Contracts	103 440001 203	3212. 6		-94,229.40
To record state and federal receivables at 11/30/2021 and reverse prior year receivables						
AJE62	11/30/2021	CASH-CHECKING CNB	103 1010 203	4003. 6		-221,220.63
AJE62	11/30/2021	Accounts Payable-Vendors/Audit	103 2005 203	4003. 6	209,192.94	
AJE62	11/30/2021	Due to Other Funds	103 2020 203	4003. 6	12,027.69	
AJE62	11/30/2021	Due to Other Funds	103 2020 203	4003. 6	57,858.95	
AJE62	11/30/2021	Due to Other Funds	103 2020 203	4003. 6	72,470.65	
AJE62	11/30/2021	OTHER FRINGE BENEFITS	103 512000 203	4003. 6		-57,858.95
AJE62	11/30/2021	PROGRAM CONTRACTS/SERVICES	103 540000 203	4003. 6		-72,470.65
to reverse PY AP and Due to/from						
AJE63	11/30/2021	MISC	102 00-367.00 102	5804		-1,395.70
AJE63	11/30/2021	TRANSFER FEES TO GENERAL FUND	102 00-475.00 102	5804	1,395.70	
To adjust Sheriff transfer to General Fund						

Number	Date	Name	Account No	Reference	Debit	Credit
AJE64	11/30/2021	CO TREAS (INT EARNINGS)	001 00-361.00 001	5804	450.35	
AJE64	11/30/2021	OTHER TRANSFERS FROM CO FUNDS	001 00-392.50 001	5804		-450.35
To record transfers						
AJE65	11/30/2021	COMPUTER SERVICES	001 50-427.00 001		3,050.00	
AJE65	11/30/2021	COMPUTER SERVICES	001 50-427.00 001		3,050.00	
AJE65	11/30/2021	CENERPRISE	001 65-495.00 001			-3,050.00
AJE65	11/30/2021	Network Administrator	001 66-401.01 001			-3,050.00
To correct entry						
AJE66	11/30/2021	DUE FROM OTHER FUNDS	001 00-130.00 001	6011. 1. 1		-14,582.53
AJE66	11/30/2021	COUNTY CLERK	001 00-340.10 001	6011. 1. 1	14,582.53	
AJE66	11/30/2021	DUE FROM OTHER FUNDS	028 00-130.00 028	6011. 1. 1	845.50	
AJE66	11/30/2021	RECORDING OF LEGAL INSTRUMENTS	028 00-342.00 028	6011. 1. 1		-845.50
AJE66	11/30/2021	DUE FROM OTHER FUNDS	035 00-130.00 035	6011. 1. 1	52.00	
AJE66	11/30/2021	COUNTY CLERK	035 00-340.10 035	6011. 1. 1		-52.00
AJE66	11/30/2021	DUE FROM OTHER FUNDS	076 00-130.00 076	6011. 1. 1	630.00	
AJE66	11/30/2021	COUNTY CLERK	076 00-340.10 076	6011. 1. 1		-630.00
AJE66	11/30/2021	DUE FROM OTHER FUNDS	077 00-130.00 077	6011. 1. 1	29.00	
AJE66	11/30/2021	COUNTY CLERK	077 00-340.10 077	6011. 1. 1		-29.00
To adjust Due from county clerk						
AJE67	11/30/2021	ACCTS REC--OTHER	103 1510 203	3260	2,565.90	
AJE67	11/30/2021	OTHER INCOME	103 480000 203	3260		-2,565.90
To record SCHD receivable						
AJE68	11/30/2021	Deferred revenue	087 00-240.00 087	3340. 1		-2,652,916.25
AJE68	11/30/2021	US TREASURY	087 00-330.00 087	3340. 1	2,652,916.25	
To reclass deferred portion of federal award						
AJE69	11/30/2021	ACCOUNTS RECEIVABLE-ST IL	023 00-130.01 023	3315	31,804.88	
AJE69	11/30/2021	MISC	023 00-370.00 023	3315		-31,804.88
to record grant receivable						
AJE70	11/30/2021	ACCOUNTS RECEIVABLE-ST OF IL	103 1500 203	3336	27,233.79	
AJE70	11/30/2021	Federally Audited Grants	103 430001 203	3336		-27,233.79
AJE70	11/30/2021	ACCOUNTS RECEIVABLE OTHER	001 00-132.00 001	3336	99,994.58	
AJE70	11/30/2021	ST/IL (CURE ACT)	001 00-334.33 001	3336		-99,994.58
To record CURES grant revenue/receivable						
AJE71	11/30/2021	ACCOUNTS RECEIVABLE-ST IL	001 00-130.01 001	3338. 1	44,870.09	
AJE71	11/30/2021	ACCOUNTS RECEIVABLE-ST IL	001 00-130.01 001	3338. 1	11,318.34	
AJE71	11/30/2021	ADVANCE RECEIPT PAYABLE	001 00-202.01 001	3338. 1		-44,870.09
AJE71	11/30/2021	ST/IL (CIVIL DEFENSE)	001 00-334.07 001	3338. 1		-11,318.34
AJE71	11/30/2021	COVID PUBLIC ASSISTANCE	001 00-343.04 001	3338. 1		-44,870.09
AJE71	11/30/2021	COVID PUBLIC ASSISTANCE	001 31-440.00 001	3338. 1	44,870.09	
To record FEMA grant revenue/receivable						

Number	Date	Name	Account No	Reference	Debit	Credit
AJE72	11/30/2021	ACCOUNTS RECEIVABLE	001 00-130.02 001	3309. 1	21,602.08	
AJE72	11/30/2021	UNAVAILABLE GRANT REVENUE	001 00-240.01 001	3309. 1		-21,602.08
		To record IEMA grant receivable/deferred revenue				
AJE73	11/30/2021	FUND BALANCE	024 00-270.00 024	3262		-330,562.98
AJE73	11/30/2021	MISC	024 00-370.00 024	3262	16,997.00	
AJE73	11/30/2021	McDON CO PROP SHARE OF BUDGET	024 00-394.05 024	3262	367,445.98	
AJE73	11/30/2021	MCDONOUGH CO REIMBURSEMENT	024 00-476.05 024	3262		-53,880.00
		To correct Court Services for GASB 84				
AJE74	11/30/2021	ACCOUNTS RECEIVABLE	086 00-130.01 086	3362.1/3220	441,675.51	
AJE74	11/30/2021	Grant Revenue	086 00-343.00 086	3362.1/3220		-441,675.51
		To record grant revenue/receivable				
AJE75	11/30/2021	CITIZENS NATIONAL BANK	102000 ELMS	3220/3103. 5. 2	13,263.25	
AJE75	11/30/2021	DUE TO OTHER COUNTY FUNDS	203000 ELMS	3220/3103. 5. 2		-13,263.25
AJE75	11/30/2021	DUE FROM OTHER FUNDS	004 00-130.00 004	3220/3103. 5. 2	13,263.25	
AJE75	11/30/2021	ELMS EMPLOYEES IMRF	004 00-364.30 004	3220/3103. 5. 2		-13,263.25
		To record due from in IMRF fund and reclassify o/s checks in Elms operating				
AJE76	11/30/2021	Due to Other Funds	103 2020 203	4008/3220		-2,088.45
AJE76	11/30/2021	SALARIES	103 510000 203	4008/3220	2,088.45	
AJE76	11/30/2021	DUE FROM OTHER FUNDS	001 00-130.00 001	4008/3220		-33.82
AJE76	11/30/2021	OFFICES SUPPLIES	001 59-455.00 001	4008/3220	33.82	
AJE76	11/30/2021	DUE FROM OTHER FUNDS	020 00-130.00 020	4008/3220	20,842.90	
AJE76	11/30/2021	DUE FROM OTHER FUNDS	020 00-130.00 020	4008/3220	16,309.49	
AJE76	11/30/2021	COUNTY MOTOR FUEL TAX	020 00-333.00 020	4008/3220		-16,309.49
AJE76	11/30/2021	COUNTY AID TO BRIDGES	020 00-370.10 020	4008/3220		-20,842.90
AJE76	11/30/2021	DUE TO OTHER FUNDS	021 00-230.52 021	4008/3220		-20,842.90
AJE76	11/30/2021	DUE TO OTHER FUNDS	021 00-230.52 021	4008/3220		-15,416.75
AJE76	11/30/2021	BRIDGE AND ROAD CONSTRUCTION	021 00-495.00 021	4008/3220	20,842.90	
AJE76	11/30/2021	BRIDGE AND ROAD CONSTRUCTION	021 00-495.00 021	4008/3220	15,416.75	
AJE76	11/30/2021	DUE TO OTHER FUNDS	022 00-230.52 022	4008/3220		-16,309.49
AJE76	11/30/2021	MAINT - ROADS	022 00-415.00 022	4008/3220	16,309.49	
AJE76	11/30/2021	DUE FROM OTHER FUNDS	081 00-130.00 081	4008/3220	15,416.75	
AJE76	11/30/2021	MISC	081 00-370.00 081	4008/3220		-15,416.75
		To record due to/froms at year end				
AJE77	11/30/2021	ACCOUNT PAYABLE	044 00-202.00 044	4008		-60,598.39
AJE77	11/30/2021	MAINT - ROADS	044 00-415.00 044	4008	60,598.39	
		To record AP				
PPA 1	11/30/2021	ACCTS REC--OTHER	103 1510 203	3260	69,067.00	
PPA 1	11/30/2021	FUND BALANCE	103 3000 203	3260		-69,067.00
		to correct HD receivable and revenue for SCH expenses as of 11/30/2020				

PASSED ADJUSTMENTS

**McDONOUGH COUNTY**

(CLIENT)

General  
(OPINION UNIT)

For the Year Ended 11/30/2021

All entries posted as Debit (Credit)

Description	Assets/Deferred Outflows of Resources	(Liabilities/ Deferred Inflows of Resources)	(Net Position/ Fund Balance)	Change in Net Position/ Fund Balance
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	\$ -	\$ -	\$ -	\$ -
Overstatement of PY AR from Macomb PBC for Maintenance Supervisor Salary	-	-	4,793	(4,793)
Understatement of CY reimbursement	5,641	-	-	(5,641)
Understatement of CY postage inventory/ Overstatement of CY postate expense	5,779	-	-	(5,779)
Totals	\$ 11,420	\$ -	\$ 4,793	\$ (16,213)





PASSED ADJUSTMENTS

**McDONOUGH COUNTY**

(CLIENT)

Government wide

(OPINION UNIT)

For the Year Ended

11/30/2021

All entries posted as Debit (Credit)

Description	Assets/Deferred Outflows of Resources	(Liabilities/ Deferred Inflows of Resources)	(Net Position/ Fund Balance)	Change in Net Position/ Fund Balance
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	\$ -	\$ -	\$ (4,654)	\$ 4,654
Understatement of PY Accounts Receivable	-	-	4,793	(4,793)
Understatement of CY reimbursement	5,641	-	-	(5,641)
Understatement of CY postage inventory/Overstatement of CY expense	5,779	-	-	(5,779)
Understatement of Cash	24,013	-	-	(24,013)
Understatement of Maintenance expense	-	(12,850)	-	12,850
Overstatement of PY Revenue/AR	-	-	19,431	(19,431)
Overstatement of Misc. Rev (Fund 021)	-	-	16,652	(16,652)
Understatement of retiree insurance prepaid	12,557	-	-	(12,557)
Totals	\$ 47,990	\$ (12,850)	\$ 36,222	\$ (71,362)

PASSED ADJUSTMENTS

**McDONOUGH COUNTY**

(CLIENT)

The Elms  
(OPINION UNIT)

For the Year Ended 11/30/2021

All entries posted as Debit (Credit)

Description	Assets/Deferred Outflows of Resources	(Liabilities/ Deferred Inflows of Resources)	(Net Position/ Fund Balance)	Change in Net Position/ Fund Balance
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	\$ -	\$ -	\$ 12,336	\$ (12,336)
Overstatement of expense			9,427	(9,427)
Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,763</u>	<u>\$ (21,763)</u>

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Springfield, IL 62704  
217.793.3363

**SIKICH.COM**

## **COMMUNICATION OF DEFICIENCIES IN INTERNAL CONTROL AND OTHER COMMENTS TO MANGEMENT**

To the Members of the County Board,  
the Circuit Clerk and Management  
McDonough County, Illinois  
One Courthouse Square  
No. 7  
Macomb, Illinois 61455

Re: Management Letter

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of McDonough County, Illinois (County) as of and for the year ended November 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing auditing 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

We have communicated the material weaknesses and significant deficiencies in internal control identified during our audit to the members of the County Board in the Single Audit Report.

During our audit we became aware of several matters that are opportunities for strengthening internal controls and operations. While many of these matters are operational in nature, they may include internal control deficiencies that do not meet the definition of a significant deficiency or material weakness. We have chosen to communicate these matters in this letter.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various County officials and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing these recommendations.

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

Sincerely,

*Sikich LLP*

Sikich LLP  
Springfield, Illinois

## **OTHER COMMENTS AND RECOMMENDATIONS**

### **CONTROL DEFICIENCIES**

#### **Accrued Vacation and Compensatory Time**

We noted that the accounting for vacation days used, unused, and carried over is decentralized. Each department keeps track of vacation utilization and unused vacation for employees within the individual department. This decentralized process of recordkeeping for vacation days results in an increased likelihood of inconsistent treatment for employees in different departments, errors made in maintaining employee vacation records, and inadequate monitoring of this area. These increased risks could result in misunderstandings and conflicts with current and terminated employees regarding the amount of their vacation benefits to be paid. In addition, the above condition also makes it difficult to ensure proper accounting for compensated absences in the financial statements.

During our review of compensated absences tracking spreadsheets we noted instances of time used per the tracking spreadsheets that did not agree to the timesheets reviewed. We also noted inaccuracies in conversion from daily rates tracked on the spreadsheets to hourly rates used to determine the dollar value of compensated absences.

We also noted that certain employees were accruing vacation time in excess of what is allowed by their union contract/personnel manual. Although this is the current practice, and therefore, the County is liable for these amounts, we recommend that the accrual of vacation time be in accordance with the union contract/personnel manual.

We also noted that certain employees' compensated absences balances are not reviewed by a second individual, nor was the requested time-off forms signed off as approved by a second individual. We recommend that all employees' compensated absences balances and activities be reviewed by a second individual or the Board.

We recommend that the vacation benefit recordkeeping process be reviewed and consideration be given to centralization of the accounting for unused vacation benefits. In addition, payroll reports should be revised to record vacation days taken in each pay period and report any available balance.

#### **Unclaimed Property**

During our testing of cash, we noted several outstanding checks that appeared to be older than three years and related to bond monies. Per review of 725 ILCS 5/110-17, bond monies which remain unclaimed by the person entitled to it for three years after the conditions of the bail bond have been performed and the accused has been discharged from all obligations in the cause shall be presumed to be abandoned and subject to disposition under the Revised Uniform Unclaimed Property Act. We recommend that the Circuit Clerk follow the unclaimed property process established by State statute.

## **OTHER COMMENTS AND RECOMMENDATIONS (Continued)**

### **CONTROL DEFICIENCIES (Continued)**

#### **Unclaimed Property (Continued)**

We also noted outstanding checks in two other accounts maintained by the County that appear to be older than three years. Per the Revised Uniform Unclaimed Property Act, all unclaimed checks on the County's outstanding checks list become unclaimed property after three years. In order to avoid penalties and fines as described in Section 15-1204 of the Act, we recommend that all outstanding checks greater than three years are reported and remitted to the State of Illinois Treasurer's Office on an annual basis.

#### **Account Reconciliations**

During the audit, we noted that The Elms' Accounts Receivable Aging by Service Date report did not agree to the accounts receivable trial balance account recorded in the accounting system. While the difference was an immaterial amount, we recommend the underlying reason or the difference be identified and steps taken to correct the account balances so the reports agree each month. Procedures should be performed to ensure that differences are identified, researched, and resolved on a timely manner.

#### **Service Organization Internal Controls**

During the audit, we noted the service organization that provides claims administration and adjustment services for the County's self-insurance fund did not have an examination of their internal controls performed within the last year. The transactions performed by the service organization are not only affected by the County's internal controls, but by the controls of the service organization that processes them. Further, we noted that the County does not receive confirmation that changes sent to the service organization regarding employee health insurance coverage were properly made. We recommend the County request the service organization have an examination of internal controls performed annually to verify that the internal controls of the service organization are in place and working effectively. If an examination of internal controls is not performed, we recommend that the County have procedures in place to receive confirmation from the organization that changes are properly made.

#### **Intergovernmental Agreement (IGA) – Reimbursed Services**

During our audit of County Health Department revenue and expenses, we noted that McDonough County Health Department is paying the actual expenses of Schuyler County Health Department and is then reimbursed by Schuyler County Health Department. Per the intergovernmental agreement, McDonough Health Department should only be reimbursed for the time, travel and materials associated with the IGA. We recommend that McDonough County Health Department administration make sure the IGA is very clear about the duties McDonough County Health Department is to provide to Schuyler County Health Department.

## **OTHER COMMENTS AND RECOMMENDATIONS (Continued)**

### **CONTROL DEFICIENCIES (Continued)**

#### **New Bank Accounts**

During our audit of cash we noted that the Sheriff's Department opened up two new bank accounts that were not reported on the trial balance at year end. We recommend that the County establish a policy that ensures proper procedures of opening bank accounts with the Treasurer's approval in order for all deposits to be properly collateralized.

### **ADVISORY COMMENTS**

#### **Accounting Procedures Manual**

The County does not currently have a consolidated accounting procedures manual. The County should continue to formalize their accounting procedures in a manual which is board approved and documents the significant financial and accounting procedures which the Treasurer's office and other departments perform. Areas to focus on would be accounting transactions, budgeting procedures, cash balancing procedures, payroll processing procedures, and capital asset procedures. This will provide a formal set of policies and procedures which the County can use to assist both new and existing employees.

#### **Capital Assets**

During our testing of capital assets, we noted that the County has not established a formal capitalization policy concerning the acquisition and disposal of property and equipment. To ensure that all property purchases and disposals are consistent, we recommend that formal policies be adopted. The policy should also include intangible assets to comply with GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*. The County should document the capitalization policy for the County and communicate it to those who code property invoices to ensure the policy is consistently followed. We also recommend that a physical inventory be performed over capital assets periodically.

#### **Use of Restricted Resources**

During the audit we noted that the County has not established a formal policy concerning the use of restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available. We recommend the County adopt a formal policy for the use of restricted resources in order to maintain consistency when applying these resources to expenses incurred.

## **OTHER COMMENTS AND RECOMMENDATIONS (Continued)**

### **ADVISORY COMMENTS (Continued)**

#### **Personnel Policies**

During our audit we noted that there is no written policy that addresses the hiring of employees or the voluntary and involuntary employee termination procedures. We noted individuals that were terminated where the termination dates were not communicated to the Accounting Department timely. Additionally, we noted there are no formal procedures for requesting, establishing, issuing, suspending, modifying, and closing user accounts, including appropriate authorization. To properly report payroll, employee benefits, and job descriptions we recommend that a written policy is established regarding the communication between County employees regarding the hiring and termination of employees and the implementation and cancellation of employee benefits and user accounts.

#### **Managing IT Risks and Compliance**

While gaining an understanding of the County's information technology, we noted that the County does not perform a periodic risk assessment over the information technology used. Performing an evaluation over the County's IT risk governance and compliance policies will ensure optimum security for the devices, applications, and data. According to risk experts, organizations should focus that initial assessment on identifying higher-risk areas and on ensuring the mitigation of such risks. We recommend that the County perform periodic reviews over the IT infrastructure and network for potential risks and address any potential threats that are discovered. Included in the periodic review should be the evaluation of environmental controls over IT equipment, physical access over file/communication servers and off-line data areas, and the level of network security in place.

#### **Password Policy**

During our review of user access we noted that the County does not have password controls in place including password history and password expiration. We recommend the County develop a policy with a required password history and expiration.

#### **Information Technology Disaster Recovery Plan**

While gaining an understanding of the County's information technology, we noted that the County does not have well-defined, written disaster recovery procedures including contingency plans that address operating procedures for the County in the event of the loss of computer processing equipment, software, or capability. The time to make contingency plans is before disaster strikes, so that all personnel will be aware of their responsibilities in the event of an emergency situation that precludes the use of the existing IT facilities. This plan should be tested periodically through actual "forced" offline processing to ensure adequate familiarity by all employees. We recommend that the County develop a comprehensive disaster recovery plan.

## **OTHER COMMENTS AND RECOMMENDATIONS (Continued)**

### **ADVISORY COMMENTS (Continued)**

#### **Budgetary Process**

During our review of the board approved budget, there were incorrect budgeted amounts or missing budgeted numbers. We recommend the County management and board review the budget for clerical accuracy before presenting and approving the final budget

#### **Information Technology Policy**

During the audit, we noted that the County does not have a formal IT policy for its users. The County should consider developing a formal IT policy for its users. The policy should address the following:

- Physical Security
- Process for adding/removing users
- Hardware and Software Usage
- Reporting incidents, problems, and errors
- Password Controls
- Email and Internet Usage
- User Responsibilities
- Data Backup
- Virus Prevention
- Reporting Security Breaches

Implementation of a formal IT policy enables the County to clearly communicate its expectations to users concerning its information systems and hardware. We recommend that users sign an acknowledgement that they have read the IT Policy as part of their initial employment orientation process.

#### **IT Committee**

The County does not currently have an IT strategic planning and risk management process in place and could benefit from a formal IT planning process. To obtain the most effective and efficient use of IT resources (personnel, hardware, and software), we recommend that management consider implementing the following procedures for IT planning:

- Establish an IT planning committee consisting of management and data processing and user department representatives. The planning committee should be responsible for (a) establishing overall IT objectives, (b) reviewing and approving specific IT plans to make sure they meet the overall objectives, are compatible with (and not a duplicate of) existing hardware and software, are cost beneficial, and reflect valid needs rather than mere desire for the latest product, and (c) setting priorities on requested IT projects to allocate resources to projects most beneficial to the County. The committee should meet periodically (at least quarterly) to review progress and confirm the priorities.

## Future Accounting Pronouncements

The Governmental Accounting Standards Board has issued a number of pronouncements that may impact the County in the future.

- GASB Statement No. 87, *Leases*, improves accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The provisions in Statement No. 87 are effective for the fiscal year ending November 30, 2022.
- GASB Statement No. 91, *Conduit Debt Obligations*, provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement clarifies the existing definition of conduit debt obligation; establishes that a conduit debt obligation is not a liability of the issuer; establishes standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improves required note disclosures. This statement is effective for the fiscal year ending November 30, 2022.
- GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, establishes the definitions of public-public partnership arrangements (PPPs) and availability payment arrangements (APAs) and provides uniform guidance on accounting and financial reporting for transactions that meet those definitions. The statement is effective for fiscal year ending November 30, 2023.
- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, establishes the definition of a subscription-based information technology arrangement (SBITA), establishes that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability, provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA, and requires note disclosures regarding a SBITA. The statement is effective for fiscal year ending November 30, 2023.

## Future Accounting Pronouncements (Continued)

- GASB Statement No. 99, *Omnibus 2022*, addresses a variety of topics including: Classification and reporting of derivative instruments within the scope of Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument; clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives; clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset; clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability; extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt; accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP); disclosures related to nonmonetary transactions; pledges of future revenues when resources are not received by the pledging government; clarification of provisions in Statement No. 34, Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments, as amended, related to the focus of the government-wide financial statements; terminology updates related to certain provisions of Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position; and terminology used in Statement 53 to refer to resource flows statements. This statement is effective upon issuance for requirements related to the extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63. The effective date for the requirements related to leases, PPPs, and SBITAs is November 30, 2023. The effective date for the requirement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 is November 30 2024.

## Future Accounting Pronouncements (Continued)

- GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*, enhances accounting and financial reporting requirement for accounting changes and error corrections. This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also addresses corrections of errors in previously issued financial statements. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). This Statement is effective for the fiscal year ended November 30, 2024.
- GASB Statement No. 101, *Compensated Absences*, requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee’s pay rate as of the date of the financial statements. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. This Statement is effective for the fiscal year ended November 30, 2025.