



## **MCDONOUGH COUNTY, ILLINOIS**

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AUDITOR'S COMMUNICATION TO THE  
COUNTY BOARD AND MANAGEMENT

For the Year Ended November 30, 2022



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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**

February 9, 2024

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 March 6, 2023.

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**

February 9, 2024

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, 2022. 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 March 6, 2023. 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. 87, *Leases*. 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. The uncorrected misstatements of the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. 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 February 9, 2024

### *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  
February 9, 2024

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2022**

**Adjusting Journal Entries**

**Date: 12/1/2021 To 11/30/2022**

| Number                                   | Date       | Name                             | Account No        | Debit      | Credit      |
|--|------------|----------------------------------|-------------------|------------|-------------|
| AJE 1                                    | 11/30/2022 | EQUIPMENT                        | 124000 ELMS       | 17,548.80  |             |
| AJE 1                                    | 11/30/2022 | ACCUM. DEPRECIATION              | 125000 ELMS       | 10,483.60  |             |
| AJE 1                                    | 11/30/2022 | Deferred Outflows/Resrces-IMRF   | 131000 ELMS       |            | -34,373.06  |
| AJE 1                                    | 11/30/2022 | Deferred Outflows/Resources-OPEB | 131005 ELMS       | 19,629.00  |             |
| AJE 1                                    | 11/30/2022 | Net Pension Liability            | 205600 ELMS       |            | -63,533.79  |
| AJE 1                                    | 11/30/2022 | Deferred Inflow/Resources-IMRF   | 205700 ELMS       | 106,043.85 |             |
| AJE 1                                    | 11/30/2022 | Deferred Inflow/Resources-OPEB   | 205705 ELMS       |            | -43,865.00  |
| AJE 1                                    | 11/30/2022 | CAPITAL LEASE PAYABLE            | 250000 ELMS       |            | -27,522.72  |
| AJE 1                                    | 11/30/2022 | RETAINED EARNINGS - UNRESERVED   | 297000 ELMS       | 15,589.32  |             |
| To correct opening balances to PY actual |            |                                  |                   |            |             |
| AJE 2                                    | 11/30/2022 | CASH IN TRANSIT-CIR CLK          | 001 00-104.00 001 |            | -1,445.25   |
| AJE 2                                    | 11/30/2022 | DUE FROM OTHER FUNDS             | 001 00-130.00 001 | 5,140.67   |             |
| AJE 2                                    | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL        | 001 00-130.01 001 | 106,853.23 |             |
| AJE 2                                    | 11/30/2022 | ACCOUNTS RECEIVABLE              | 001 00-130.02 001 | 16,175.61  |             |
| AJE 2                                    | 11/30/2022 | ACCOUNTS RECEIVABLE OTHER        | 001 00-132.00 001 | 61,779.94  |             |
| AJE 2                                    | 11/30/2022 | PROPERTY TAX RECEIVABLE          | 001 00-160.00 001 |            |             |
| AJE 2                                    | 11/30/2022 | ACCOUNTS PAYABLE                 | 001 00-202.00 001 |            | -106,708.64 |
| AJE 2                                    | 11/30/2022 | ADVANCE RECEIPT PAYABLE          | 001 00-202.01 001 |            | -44,870.09  |
| AJE 2                                    | 11/30/2022 | UNAVAILABLE GRANT REVENUE        | 001 00-240.01 001 |            | -8,294.09   |
| AJE 2                                    | 11/30/2022 | FUND BALANCE                     | 001 00-270.00 001 |            | -28,631.38  |
| AJE 2                                    | 11/30/2022 | CASH WITH PAYING AGENT           | 003 00-105.00 003 | 195,203.75 |             |
| AJE 2                                    | 11/30/2022 | DUE TO OTHER FUNDS               | 003 00-230.52 003 |            | -33,240.44  |
| AJE 2                                    | 11/30/2022 | FUND BALANCE                     | 003 00-270.00 003 |            | -161,963.31 |
| AJE 2                                    | 11/30/2022 | DUE FROM OTHER FUNDS             | 004 00-130.00 004 | 14,984.77  |             |
| AJE 2                                    | 11/30/2022 | ACCOUNT PAYABLE                  | 004 00-202.00 004 |            | -5,335.77   |
| AJE 2                                    | 11/30/2022 | FUND BALANCE                     | 004 00-270.00 004 |            | -9,649.00   |
| AJE 2                                    | 11/30/2022 | DUE TO OTHER FUNDS               | 009 00-230.52 009 | 6,690.64   |             |
| AJE 2                                    | 11/30/2022 | FUND BALANCE                     | 009 00-270.00 009 |            | -6,690.64   |
| AJE 2                                    | 11/30/2022 | DUE FROM OTHER FUNDS             | 010 00-130.00 010 | 34,764.19  |             |
| AJE 2                                    | 11/30/2022 | PREPAID INSURANCE                | 010 00-150.00 010 | 118,991.00 |             |
| AJE 2                                    | 11/30/2022 | ACCOUNT PAYABLE                  | 010 00-202.00 010 |            | -761.80     |
| AJE 2                                    | 11/30/2022 | FUND BALANCE                     | 010 00-270.00 010 |            | -152,993.39 |
| AJE 2                                    | 11/30/2022 | ACCOUNTS RECEIVABLE              | 011 00-132.00 011 |            | -9,937.41   |
| AJE 2                                    | 11/30/2022 | ACCOUNT PAYABLE                  | 011 00-202.00 011 | 836.01     |             |
| AJE 2                                    | 11/30/2022 | FUND BALANCE                     | 011 00-270.00 011 | 9,101.40   |             |
| AJE 2                                    | 11/30/2022 | CASH IN TRANSIT-CIR CLK          | 012 00-104.00 012 | 98.00      |             |
| AJE 2                                    | 11/30/2022 | FUND BALANCE                     | 012 00-270.00 012 |            | -98.00      |
| AJE 2                                    | 11/30/2022 | ACCOUNT PAYABLE                  | 013 00-202.00 013 |            | -322.08     |
| AJE 2                                    | 11/30/2022 | FUND BALANCE                     | 013 00-270.00 013 | 322.08     |             |
| AJE 2                                    | 11/30/2022 | ACCOUNT PAYABLE                  | 017 00-202.00 017 | 1,718.75   |             |
| AJE 2                                    | 11/30/2022 | FUND BALANCE                     | 017 00-270.00 017 |            | -1,718.75   |
| AJE 2                                    | 11/30/2022 | CASH IN BANK                     | 018 00-102.00 018 |            | -37,594.32  |
| AJE 2                                    | 11/30/2022 | FORFEITED FUNDS IN CASH IN BANK  | 018 00-102.50 018 |            | -3,800.73   |
| AJE 2                                    | 11/30/2022 | CASH IN TRANSIT-CIR CLK          | 018 00-104.00 018 |            | -54.25      |
| AJE 2                                    | 11/30/2022 | FUND BALANCE                     | 018 00-270.00 018 | 41,449.30  |             |
| AJE 2                                    | 11/30/2022 | CASH IN TRANSIT-CIR CLK          | 019 00-104.00 019 | 561.15     |             |
| AJE 2                                    | 11/30/2022 | ACCOUNT PAYABLE                  | 019 00-202.00 019 |            | -1,042.82   |
| AJE 2                                    | 11/30/2022 | FUND BALANCE                     | 019 00-270.00 019 | 481.67     |             |
| AJE 2                                    | 11/30/2022 | DUE FROM OTHER FUNDS             | 020 00-130.00 020 |            | -52,301.09  |
| AJE 2                                    | 11/30/2022 | ACCOUNT PAYABLE                  | 020 00-202.00 020 | 8,039.14   |             |



| Number | Date       | Name                        | Account No        | Debit      | Credit      |
|--------|------------|-----------------------------|-------------------|------------|-------------|
| AJE 2  | 11/30/2022 | FUND BALANCE                | 020 00-270.00 020 | 44,261.95  |             |
| AJE 2  | 11/30/2022 | ACCOUNT PAYABLE             | 021 00-202.00 021 | 3,587.00   |             |
| AJE 2  | 11/30/2022 | DUE TO OTHER FUNDS          | 021 00-230.52 021 | 54,243.29  |             |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 021 00-270.00 021 |            | -57,830.29  |
| AJE 2  | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL   | 022 00-130.01 022 |            | -5,095.98   |
| AJE 2  | 11/30/2022 | ACCOUNT PAYABLE             | 022 00-202.00 022 |            | -87,110.01  |
| AJE 2  | 11/30/2022 | DUE TO OTHER FUNDS          | 022 00-230.52 022 |            | -8,693.41   |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 022 00-270.00 022 | 100,899.40 |             |
| AJE 2  | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL   | 023 00-130.01 023 |            | -55,091.73  |
| AJE 2  | 11/30/2022 | DUE TO OTHER FUNDS          | 023 00-230.52 023 | 46,361.07  |             |
| AJE 2  | 11/30/2022 | DEFERRED REVENUE            | 023 00-240.00 023 |            |             |
| AJE 2  | 11/30/2022 | DEFERRED GRANT REVENUE      | 023 00-240.01 023 | 86,896.61  |             |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 023 00-270.00 023 |            | -78,165.95  |
| AJE 2  | 11/30/2022 | DUE FROM OTHER FUNDS        | 024 00-130.00 024 |            | -98,167.25  |
| AJE 2  | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL   | 024 00-130.01 024 |            | -112,649.92 |
| AJE 2  | 11/30/2022 | ACCOUNT PAYABLE             | 024 00-202.00 024 | 3,487.38   |             |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 024 00-270.00 024 | 207,329.79 |             |
| AJE 2  | 11/30/2022 | CASH IN BANK-MUTUAL MEDICAL | 025 00-103.00 025 |            | -254,411.16 |
| AJE 2  | 11/30/2022 | INVESTMENTS                 | 025 00-103.01 025 |            |             |
| AJE 2  | 11/30/2022 | CASH EQUIVALENTS            | 025 00-104.00 025 | 200,000.00 |             |
| AJE 2  | 11/30/2022 | PREPAID EXPENSE             | 025 00-110.00 025 | 12,500.00  |             |
| AJE 2  | 11/30/2022 | DUE FROM OTHER FUNDS        | 025 00-130.00 025 | 4,052.40   |             |
| AJE 2  | 11/30/2022 | ACCOUNT PAYABLE             | 025 00-202.00 025 | 63,407.06  |             |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 025 00-270.00 025 |            | -25,548.30  |
| AJE 2  | 11/30/2022 | DUE FROM OTHER FUNDS        | 027 00-130.00 027 | 78,697.15  |             |
| AJE 2  | 11/30/2022 | ACCOUNT PAYABLE             | 027 00-202.00 027 |            | -45.53      |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 027 00-270.00 027 |            | -78,651.62  |
| AJE 2  | 11/30/2022 | DUE FROM OTHER FUNDS        | 028 00-130.00 028 | 1,923.50   |             |
| AJE 2  | 11/30/2022 | ACCOUNT PAYABLE             | 028 00-202.00 028 | 60.17      |             |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 028 00-270.00 028 |            | -1,983.67   |
| AJE 2  | 11/30/2022 | CASH IN BANK                | 029 00-102.00 029 |            | -38,774.99  |
| AJE 2  | 11/30/2022 | CASH IN BANK (CIR CLK)      | 029 00-102.50 029 | 28,984.85  |             |
| AJE 2  | 11/30/2022 | ACCOUNTS RECEIVABLE         | 029 00-130.01 029 |            | -448.00     |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 029 00-270.00 029 | 10,238.14  |             |
| AJE 2  | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL   | 032 00-130.01 032 |            | -7,000.00   |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 032 00-270.00 032 | 7,000.00   |             |
| AJE 2  | 11/30/2022 | DUE FROM OTHER FUNDS        | 034 00-130.00 034 | 2,088.45   |             |
| AJE 2  | 11/30/2022 | ACCOUNT PAYABLE             | 034 00-202.00 034 |            | -5,033.32   |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 034 00-270.00 034 | 2,944.87   |             |
| AJE 2  | 11/30/2022 | DUE FROM OTHER FUNDS        | 035 00-130.00 035 |            | -192.00     |
| AJE 2  | 11/30/2022 | ACCOUNT PAYABLE             | 035 00-202.00 035 | 953.00     |             |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 035 00-270.00 035 |            | -761.00     |
| AJE 2  | 11/30/2022 | CASH IN TRANSIT-CIR CLK     | 036 00-104.00 036 | 4,405.89   |             |
| AJE 2  | 11/30/2022 | ACCOUNT PAYABLE             | 036 00-202.00 036 | 431.56     |             |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 036 00-270.00 036 |            | -4,837.45   |
| AJE 2  | 11/30/2022 | ACCOUNT PAYABLE             | 037 00-202.00 037 | 5,243.72   |             |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 037 00-270.00 037 |            | -5,243.72   |
| AJE 2  | 11/30/2022 | ACCOUNTS RECEIVABLE         | 039 00-130.02 039 |            | -8,085.88   |
| AJE 2  | 11/30/2022 | ACCRUED INTEREST            | 039 00-130.05 039 |            | -6,269.82   |
| AJE 2  | 11/30/2022 | Prepaid expense             | 039 00-140.00 039 | 17,784.91  |             |
| AJE 2  | 11/30/2022 | DUE TO PRIMARY GOVERNMENT   | 039 00-230.53 039 |            | -22,811.00  |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 039 00-270.00 039 | 19,381.79  |             |
| AJE 2  | 11/30/2022 | DUE FROM OTHER FUNDS        | 041 00-130.00 041 |            | -6,873.28   |
| AJE 2  | 11/30/2022 | ACCOUNTS RECEIVABLE         | 041 00-130.01 041 | 14,378.34  |             |
| AJE 2  | 11/30/2022 | DEFERRED REVENUE            | 041 00-240.00 041 |            | -107,264.87 |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 041 00-270.00 041 | 99,759.81  |             |
| AJE 2  | 11/30/2022 | CASH IN TRANSIT-CIR CLK     | 042 00-104.00 042 | 622.48     |             |

| Number | Date       | Name                        | Account No        | Debit      | Credit      |
|--------|------------|-----------------------------|-------------------|------------|-------------|
| AJE 2  | 11/30/2022 | ACCOUNT PAYABLE             | 042 00-202.00 042 |            | -588.02     |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 042 00-270.00 042 |            | -34.46      |
| AJE 2  | 11/30/2022 | ACCOUNTS RECEIVABLE         | 043 00-130.02 043 | 514.35     |             |
| AJE 2  | 11/30/2022 | ACCOUNTS PAYABLE            | 043 00-202.00 043 |            | -11,789.09  |
| AJE 2  | 11/30/2022 | DUE TO OTHER FUNDS          | 043 00-230.52 043 | 9,764.25   |             |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 043 00-270.00 043 | 1,510.49   |             |
| AJE 2  | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL   | 044 00-130.01 044 |            | -9,444.28   |
| AJE 2  | 11/30/2022 | ACCOUNT PAYABLE             | 044 00-202.00 044 |            | -74,844.81  |
| AJE 2  | 11/30/2022 | DUE TO OTHER FUNDS          | 044 00-230.52 044 |            | -117,698.06 |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 044 00-270.00 044 | 201,987.15 |             |
| AJE 2  | 11/30/2022 | CASH IN BANK                | 045 00-102.00 045 | 55,694.01  |             |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 045 00-270.00 045 |            | -55,694.01  |
| AJE 2  | 11/30/2022 | CASH IN BANK-ABN            | 046 00-102.02 046 |            | -6,944.74   |
| AJE 2  | 11/30/2022 | INVESTMENTS                 | 046 00-103.00 046 | 634,091.29 |             |
| AJE 2  | 11/30/2022 | ACCRUED INTEREST RECEIVABLE | 046 00-125.00 046 |            | -1,222.52   |
| AJE 2  | 11/30/2022 | DUE FROM OTHER FUNDS        | 046 00-130.52 046 |            | -600,000.00 |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 046 00-270.00 046 |            | -25,924.03  |
| AJE 2  | 11/30/2022 | CASH IN TRANSIT-CIR CLK     | 048 00-104.00 048 | 157.44     |             |
| AJE 2  | 11/30/2022 | ACCOUNT PAYABLE             | 048 00-202.00 048 | 11,657.74  |             |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 048 00-270.00 048 |            | -11,815.18  |
| AJE 2  | 11/30/2022 | CASH IN TRANSIT-CIR CLK     | 049 00-104.00 049 |            | -106.50     |
| AJE 2  | 11/30/2022 | ACCOUNTS PAYABLE            | 049 00-202.00 049 |            | -564.76     |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 049 00-270.00 049 | 671.26     |             |
| AJE 2  | 11/30/2022 | CASH IN TRANSIT-CIT CLK     | 053 00-104.00 053 | 4.00       |             |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 053 00-270.00 053 |            | -4.00       |
| AJE 2  | 11/30/2022 | TRUST FUNDS DUE OTHERS      | 059 00-203.00 059 | 845.53     |             |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 059 00-270.00 059 |            | -845.53     |
| AJE 2  | 11/30/2022 | ACCOUNTS PAYABLE            | 062 00-202.00 062 | 1,050.00   |             |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 062 00-270.00 062 |            | -1,050.00   |
| AJE 2  | 11/30/2022 | ACCOUNTS RECEIVABLE         | 065 00-130.01 065 | 74,371.98  |             |
| AJE 2  | 11/30/2022 | ACCOUNTS PAYABLE            | 065 00-202.00 065 | 9,652.76   |             |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 065 00-270.00 065 |            | -84,024.74  |
| AJE 2  | 11/30/2022 | ACCOUNTS PAYABLE            | 066 00-202.00 066 | 130.38     |             |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 066 00-270.00 066 |            | -130.38     |
| AJE 2  | 11/30/2022 | ACCOUNTS PAYABLE            | 067 00-202.00 067 |            | -115.00     |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 067 00-270.00 067 | 115.00     |             |
| AJE 2  | 11/30/2022 | CASH IN TRANSIT-CIR CLK     | 069 00-104.00 069 | 4.13       |             |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 069 00-270.00 069 |            | -4.13       |
| AJE 2  | 11/30/2022 | DUE FROM OTHER FUNDS        | 076 00-130.00 076 | 1,512.00   |             |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 076 00-270.00 076 |            | -1,512.00   |
| AJE 2  | 11/30/2022 | DUE FROM OTHER FUNDS        | 077 00-130.00 077 | 73.00      |             |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 077 00-270.00 077 |            | -73.00      |
| AJE 2  | 11/30/2022 | CASH IN TRANSIT-CIR CLK     | 078 00-104.00 078 |            | -878.16     |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 078 00-270.00 078 | 878.16     |             |
| AJE 2  | 11/30/2022 | DUE TO OTHER FUNDS          | 081 00-130.00 081 | 6,264.33   |             |
| AJE 2  | 11/30/2022 | ACCOUNTS PAYABLE            | 081 00-202.00 081 |            | -6,820.40   |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 081 00-270.00 081 | 556.07     |             |
| AJE 2  | 11/30/2022 | CASH IN TRANSIT-CIT CLK     | 083 00-104.00 083 |            | -45.00      |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 083 00-270.00 083 | 45.00      |             |
| AJE 2  | 11/30/2022 | CASH IN TRANSIT-CIR CLK     | 084 00-104.00 084 |            | -2,341.02   |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 084 00-270.00 084 | 2,341.02   |             |
| AJE 2  | 11/30/2022 | ACCOUNTS RECEIVABLE-OTHER   | 085 00-132.00 085 |            | -124,449.05 |
| AJE 2  | 11/30/2022 | ACCOUNTS PAYABLE            | 085 00-202.00 085 | 10,045.64  |             |
| AJE 2  | 11/30/2022 | DUE TO OTHER FUNDS          | 085 00-230.52 085 | 98,167.25  |             |
| AJE 2  | 11/30/2022 | DEFERRED GRANT REVENUE      | 085 00-240.00 085 | 87,752.14  |             |
| AJE 2  | 11/30/2022 | FUND BALANCE                | 085 00-270.00 085 |            | -71,515.98  |
| AJE 2  | 11/30/2022 | ACCOUNTS RECEIVABLE         | 086 00-130.01 086 | 478,861.41 |             |

| Number   | Date       | Name                               | Account No        | Debit        | Credit        |
|--|------------|------------------------------------|-------------------|--------------|---------------|
| AJE 2  | 11/30/2022 | FUND BALANCE                       | 086 00-270.00 086 |              | -478,861.41   |
| AJE 2  | 11/30/2022 | Deferred revenue                   | 087 00-240.00 087 |              | -2,652,916.25 |
| AJE 2  | 11/30/2022 | FUND BALANCE                       | 087 00-270.00 087 | 2,652,916.25 |               |
| AJE 2  | 11/30/2022 | TRUST FUNDS DUE OTHERS             | 093 00-203.00 093 | 25.00        |               |
| AJE 2  | 11/30/2022 | FUND BALANCE                       | 093 00-270.00 093 |              | -25.00        |
| AJE 2  | 11/30/2022 | CASH IN BANK-DARE RESTRICTED       | 102 00-102.03 102 | 895.46       |               |
| AJE 2  | 11/30/2022 | CASH IN BANK-WARRANT SERV          | 102 00-103.04 102 |              | -706.99       |
| AJE 2  | 11/30/2022 | CASH IN BANK-IMPOUND ACCT          | 102 00-103.05 102 | 3,870.00     |               |
| AJE 2  | 11/30/2022 | CASH IN BANK-CAMERA ACCT           | 102 00-103.06 102 | 50,000.00    |               |
| AJE 2  | 11/30/2022 | FUND BALANCE                       | 102 00-270.00 102 |              | -54,058.47    |
| AJE 2  | 11/30/2022 | CASH IN BANK                       | 104 00-102.00 104 |              | -422.53       |
| AJE 2  | 11/30/2022 | FUND BALANCE                       | 104 00-270.00 104 | 422.53       |               |
| To adjust fund balance for prior year entries.         |            |                                    |                   |              |               |
| AJE 3  | 11/30/2022 | BUILDING                           | 122000 ELMS       | 11,899.61    |               |
| AJE 3  | 11/30/2022 | EQUIPMENT                          | 124000 ELMS       | 10,800.00    |               |
| AJE 3  | 11/30/2022 | CONTRIBUTED CAPITAL - FIXED ASSETS | 395500 ELMS       |              | -22,699.61    |
| ELMS - To adjust for additional fixed assets           |            |                                    |                   |              |               |
| AJE 4  | 11/30/2022 | ACCUM. DEPRECIATION                | 125000 ELMS       |              | -123,499.54   |
| AJE 4  | 11/30/2022 | DEPRECIATION - EQUIPMENT           | 439000 ELMS       | 123,499.54   |               |
| ELMS - To record Accumulated Depreciation for the year |            |                                    |                   |              |               |
| AJE 5  | 11/30/2022 | BUILDING                           | 122000 ELMS       |              | -5,700.27     |
| AJE 5  | 11/30/2022 | EQUIPMENT                          | 124000 ELMS       |              | -46,867.95    |
| AJE 5  | 11/30/2022 | ACCUM. DEPRECIATION                | 125000 ELMS       | 52,568.22    |               |
| ELMS - To record current year asset disposals          |            |                                    |                   |              |               |
| AJE 6  | 11/30/2022 | CAPITAL LEASE PAYABLE              | 250000 ELMS       | 6,334.59     |               |
| AJE 6  | 11/30/2022 | LEASE RENTAL                       | 436000 ELMS       |              | -6,334.59     |
| To adjust capital lease payable to actual              |            |                                    |                   |              |               |
| AJE 7  | 11/30/2022 | WAGES PAYABLE                      | 207000 ELMS       |              | -15,872.75    |
| AJE 7  | 11/30/2022 | ADMINISTRATIVE WAGES               | 401000 ELMS       | 1,079.64     |               |
| AJE 7  | 11/30/2022 | MARKETING WAGES                    | 427000 ELMS       | 249.93       |               |
| AJE 7  | 11/30/2022 | DIETARY WAGES                      | 450000 ELMS       | 1,637.14     |               |
| AJE 7  | 11/30/2022 | LAUNDRY WAGES                      | 470000 ELMS       | 330.23       |               |
| AJE 7  | 11/30/2022 | HOUSEKEEPING WAGES                 | 477000 ELMS       | 712.38       |               |
| AJE 7  | 11/30/2022 | MAINTENANCE WAGES                  | 482000 ELMS       | 509.58       |               |
| AJE 7  | 11/30/2022 | RN WAGES                           | 491600 ELMS       | 3,870.49     |               |
| AJE 7  | 11/30/2022 | LPN WAGES                          | 491700 ELMS       | 1,768.42     |               |
| AJE 7  | 11/30/2022 | CNA WAGES                          | 491800 ELMS       | 4,914.62     |               |
| AJE 7  | 11/30/2022 | ACTIVITY WAGES                     | 504000 ELMS       | 550.41       |               |
| AJE 7  | 11/30/2022 | SOCIAL SERVICE WAGES               | 518000 ELMS       | 249.91       |               |
| To accrue FICA   |            |                                    |                   |              |               |
| AJE 8  | 11/30/2022 | WAGES PAYABLE                      | 207000 ELMS       |              | -13,103.41    |
| AJE 8  | 11/30/2022 | ADMINISTRATIVE WAGES               | 401000 ELMS       |              | -2,136.73     |
| AJE 8  | 11/30/2022 | MARKETING WAGES                    | 427000 ELMS       | 3,267.03     |               |
| AJE 8  | 11/30/2022 | DIETARY WAGES                      | 450000 ELMS       | 4,046.03     |               |
| AJE 8  | 11/30/2022 | LAUNDRY WAGES                      | 470000 ELMS       |              | -304.88       |

| Number   | Date       | Name                                  | Account No        | Debit      | Credit      |
|--|------------|---------------------------------------|-------------------|------------|-------------|
| AJE 8  | 11/30/2022 | HOUSEKEEPING WAGES                    | 477000 ELMS       |            | -2,892.80   |
| AJE 8  | 11/30/2022 | MAINTENANCE WAGES                     | 482000 ELMS       | 1,595.10   |             |
| AJE 8  | 11/30/2022 | RN WAGES                              | 491600 ELMS       |            | -1,542.78   |
| AJE 8  | 11/30/2022 | LPN WAGES                             | 491700 ELMS       | 2,570.34   |             |
| AJE 8  | 11/30/2022 | CNA WAGES                             | 491800 ELMS       | 8,353.39   |             |
| AJE 8  | 11/30/2022 | ACTIVITY WAGES                        | 504000 ELMS       | 19.08      |             |
| AJE 8  | 11/30/2022 | SOCIAL SERVICE WAGES                  | 518000 ELMS       | 129.63     |             |
| To adjust wages payable from prior year balances to current year |            |                                       |                   |            |             |
| AJE 9  | 11/30/2022 | PROVIDER TAX-\$6.07                   | 211600 ELMS       | 22,957.00  |             |
| AJE 9  | 11/30/2022 | PROVIDER TAX-\$6.07                   | 211600 ELMS       |            | -63,609.60  |
| AJE 9  | 11/30/2022 | ADJ PROVIDER TAX-\$6.07               | 311800 ELMS       |            | -22,957.00  |
| AJE 9  | 11/30/2022 | ADJ PROVIDER TAX-\$6.07               | 311800 ELMS       | 63,609.60  |             |
| To reverse PY AP and to record current year AP for provider tax  |            |                                       |                   |            |             |
| AJE10  | 11/30/2022 | CASH IN BANK                          | 093 00-102.00 093 | 75.00      |             |
| AJE10  | 11/30/2022 | TRUST FUNDS DUE OTHERS                | 093 00-203.00 093 |            | -75.00      |
| AJE10  | 11/30/2022 | Account Deposits                      | 093 00-360.00 093 |            | -825.00     |
| AJE10  | 11/30/2022 | Account Deductions                    | 093 00-460.00 093 | 825.00     |             |
| To record the Trial balance for the restitution fund             |            |                                       |                   |            |             |
| AJE11  | 11/30/2022 | CASH IN BANK                          | 104 00-102.00 104 | 380.30     |             |
| AJE11  | 11/30/2022 | PROPERTY TAXES                        | 104 00-301.00 104 |            | -400,024.47 |
| AJE11  | 11/30/2022 | MOBILE HOME TAXES                     | 104 00-303.00 104 |            | -289.08     |
| AJE11  | 11/30/2022 | INTEREST INCOME                       | 104 00-361.00 104 |            | -8.19       |
| AJE11  | 11/30/2022 | INTEREST ON R E TAXES                 | 104 00-361.10 104 |            | -58.56      |
| AJE11  | 11/30/2022 | COMMUNITIY MENTAL HEALTH              | 104 00-410.00 104 | 200,000.00 |             |
| AJE11  | 11/30/2022 | MCDON CO REHAB CTR                    | 104 00-411.00 104 | 200,000.00 |             |
| To record the Mental Health trial balance                        |            |                                       |                   |            |             |
| AJE12  | 11/30/2022 | CASH IN BANK                          | 018 00-102.00 018 |            | -6,711.99   |
| AJE12  | 11/30/2022 | FORFEITED FUNDS IN CASH IN BANK       | 018 00-102.50 018 | 19,967.90  |             |
| AJE12  | 11/30/2022 | CASH IN TRANSIT-CIR CLK               | 018 00-104.00 018 |            | -144.25     |
| AJE12  | 11/30/2022 | Circuit Clerk - Drug Fines            | 018 00-340.00 018 |            | -2,860.42   |
| AJE12  | 11/30/2022 | CO TREAS (INT EARNINGS)               | 018 00-361.00 018 |            | -13.75      |
| AJE12  | 11/30/2022 | MISC                                  | 018 00-370.00 018 |            | -2,615.00   |
| AJE12  | 11/30/2022 | FORFEITED FUNDS MISC REVENUE          | 018 00-370.50 018 |            | -19,967.90  |
| AJE12  | 11/30/2022 | MISCELLANEOUS EXPENSE                 | 018 00-476.00 018 | 6,351.91   |             |
| AJE12  | 11/30/2022 | EQUIPMENT                             | 018 00-494.00 018 | 5,993.50   |             |
| To record TB for drug enforcement fund                           |            |                                       |                   |            |             |
| AJE13  | 11/30/2022 | CASH IN BANK-RESTRICTED               | 102 00-102.01 102 | 3,000.00   |             |
| AJE13  | 11/30/2022 | CASH IN BANK-DARE RESTRICTED          | 102 00-102.03 102 |            | -3,713.25   |
| AJE13  | 11/30/2022 | CASH IN BANK-WARRANT SERV             | 102 00-103.04 102 |            | -1,846.91   |
| AJE13  | 11/30/2022 | CASH IN BANK-IMPOUND ACCT             | 102 00-103.05 102 | 7,950.03   |             |
| AJE13  | 11/30/2022 | INTEREST ON DARE ACCT                 | 102 00-361.00 102 |            | -8.28       |
| AJE13  | 11/30/2022 | PROCESS & EXEC DOCKET FEES            | 102 00-362.00 102 |            | -10,061.00  |
| AJE13  | 11/30/2022 | FOREIGN SERVICE FEES                  | 102 00-363.00 102 |            | -657.00     |
| AJE13  | 11/30/2022 | SHERIFF SALE FEES                     | 102 00-366.00 102 |            | -93,440.52  |
| AJE13  | 11/30/2022 | MISC                                  | 102 00-367.00 102 |            | -20,008.96  |
| AJE13  | 11/30/2022 | BOARD BILL-WORK RELEASE               | 102 00-369.00 102 |            | -8,851.00   |
| AJE13  | 11/30/2022 | Sheriff's Sale Acct - Funds of Others | 102 00-373.00 102 | 90,440.52  |             |

| Number  | Date       | Name                              | Account No           | Debit      | Credit      |
|---|------------|-----------------------------------|----------------------|------------|-------------|
| AJE13   | 11/30/2022 | DARE CONTRIBUTIONS                | 102 00-374.00 102    |            | -100.00     |
| AJE13   | 11/30/2022 | WARRANTS                          | 102 00-375.00 102    |            | -11,856.00  |
| AJE13   | 11/30/2022 | Impound Fees                      | 102 00-376.00 102    |            | -31,961.08  |
| AJE13   | 11/30/2022 | DARE EXPENSES                     | 102 00-401.00 102    | 3,822.14   |             |
| AJE13   | 11/30/2022 | Warrant Service Expenses          | 102 00-402.00 102    | 13,702.91  |             |
| AJE13   | 11/30/2022 | Impound Costs                     | 102 00-403.00 102    | 24,010.44  |             |
| AJE13   | 11/30/2022 | TRANSFER FEES TO GENERAL FUND     | 102 00-475.00 102    | 39,577.96  |             |
| To record the Sheriff fund trial balance                          |            |                                   |                      |            |             |
| AJE14   | 11/30/2022 | CASH IN BANK-MIDAMERICA NAT'L     | 046 00-102.00 046    |            | -169.69     |
| AJE14   | 11/30/2022 | CASH IN BANK-ABN                  | 046 00-102.02 046    | 11,635.62  |             |
| AJE14   | 11/30/2022 | INVESTMENTS                       | 046 00-103.00 046    |            | -72,524.07  |
| AJE14   | 11/30/2022 | ACCRUED INTEREST RECEIVABLE       | 046 00-125.00 046    |            | -704.50     |
| AJE14   | 11/30/2022 | INTEREST INCOME                   | 046 00-361.00 046    |            | -14,459.59  |
| AJE14   | 11/30/2022 | UNREALIZED GAIN/LOSS ON I         | 046 00-380.00 046    | 72,524.07  |             |
| AJE14   | 11/30/2022 | FEES                              | 046 00-475.00 046    | 3,698.16   |             |
| To adjust investments to reflect the investment statements at FYE |            |                                   |                      |            |             |
| AJE15   | 11/30/2022 | ACCRUED VACATION                  | 206500 ELMS          |            | -22,046.37  |
| AJE15   | 11/30/2022 | ADMINISTRATIVE WAGES              | 401000 ELMS          | 2,951.87   |             |
| AJE15   | 11/30/2022 | DIETARY WAGES                     | 450000 ELMS          |            | -2,611.27   |
| AJE15   | 11/30/2022 | LAUNDRY WAGES                     | 470000 ELMS          |            | -318.48     |
| AJE15   | 11/30/2022 | HOUSEKEEPING WAGES                | 477000 ELMS          |            | -3,087.57   |
| AJE15   | 11/30/2022 | MAINTENANCE WAGES                 | 482000 ELMS          |            | -423.00     |
| AJE15   | 11/30/2022 | RN WAGES                          | 491600 ELMS          | 9,158.62   |             |
| AJE15   | 11/30/2022 | LPN WAGES                         | 491700 ELMS          | 5,482.74   |             |
| AJE15   | 11/30/2022 | CNA WAGES                         | 491800 ELMS          | 12,401.15  |             |
| AJE15   | 11/30/2022 | LEA-RA WAGES                      | 491900 ELMS          |            | -11.05      |
| AJE15   | 11/30/2022 | ACTIVITY WAGES                    | 504000 ELMS          |            | -536.64     |
| AJE15   | 11/30/2022 | SOCIAL SERVICE WAGES              | 518000 ELMS          |            | -960.00     |
| To adjust vacation wages for FY22                                 |            |                                   |                      |            |             |
| AJE16   | 11/30/2022 | LONG TERM BOND PAYABLE SERIES     | 998 00-246.00 GLTDAG | 170,000.00 |             |
| AJE16   | 11/30/2022 | AMOUNT TO BE PROVIDED FOR LT DEBT | 998 00-260.00 GLTDAG |            | -170,000.00 |
| To record CY bond payments  |            |                                   |                      |            |             |
| AJE17   | 11/30/2022 | BOND PREMIUM SERIES 2019          | 998 00-247.00 GLTDAG | 5,406.35   |             |
| AJE17   | 11/30/2022 | ACCRUED INTEREST                  | 998 00-248.00 GLTDAG | 1,997.50   |             |
| AJE17   | 11/30/2022 | Bond Premium Amort                | 998 00-287.00 GLTDAG |            | -5,406.35   |
| AJE17   | 11/30/2022 | Interest Expense                  | 998 00-288.00 GLTDAG |            | -1,997.50   |
| To record changes in general long-term debt account group         |            |                                   |                      |            |             |
| AJE18   | 11/30/2022 | CASH WITH PAYING AGENT            | 003 00-105.00 003    | 3,502.50   |             |
| AJE18   | 11/30/2022 | BOND PAYMENT-INTEREST             | 003 00-402.00 003    |            | -3,502.50   |
| To adjust interest expense  |            |                                   |                      |            |             |
| AJE19   | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL         | 001 00-130.01 001    |            | -268,890.23 |
| AJE19   | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL         | 001 00-130.01 001    |            | -9,170.79   |
| AJE19   | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL         | 001 00-130.01 001    |            | -14,066.93  |
| AJE19   | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL         | 001 00-130.01 001    |            | -2,424.17   |
| AJE19   | 11/30/2022 | ST/IL (SALES TAX)                 | 001 00-304.00 001    | 268,890.23 |             |

| Number   | Date       | Name                           | Account No        | Debit      | Credit      |
|--|------------|--------------------------------|-------------------|------------|-------------|
| AJE19  | 11/30/2022 | ST/IL (PUBLIC DEFENDER)        | 001 00-334.04 001 | 9,170.79   |             |
| AJE19  | 11/30/2022 | ST/IL (ST ATTY)                | 001 00-334.05 001 | 13,466.93  |             |
| AJE19  | 11/30/2022 | ST/IL (ASST ST ATTY)           | 001 00-334.06 001 | 600.00     |             |
| AJE19  | 11/30/2022 | ST/IL (SUPV OF ASSESSMENT)     | 001 00-334.08 001 | 2,424.17   |             |
| AJE19  | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL      | 022 00-130.01 022 |            | -48,414.57  |
| AJE19  | 11/30/2022 | CO MOTOR FUEL TAX-STATE ALLOT. | 022 00-333.00 022 | 48,414.57  |             |
| AJE19  | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL      | 024 00-130.01 024 |            | -291,212.96 |
| AJE19  | 11/30/2022 | ST/IL (COURT SERVICES)         | 024 00-334.04 024 | 260,146.82 |             |
| AJE19  | 11/30/2022 | ST/IL (PRETRIAL)               | 024 00-334.05 024 | 31,066.14  |             |
| AJE19  | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL      | 044 00-130.01 044 |            | -147,240.03 |
| AJE19  | 11/30/2022 | TWP MOTOR FUEL TAX-STATE ALLOT | 044 00-333.00 044 | 147,240.03 |             |
| AJE19  | 11/30/2022 | ACCOUNTS RECEIVABLE            | 065 00-130.01 065 |            | -343,023.17 |
| AJE19  | 11/30/2022 | ST/IL                          | 065 00-332.00 065 | 343,023.17 |             |
| AJE19  | 11/30/2022 | ACCOUNTS RECEIVABLE            | 086 00-130.01 086 |            | -171,511.59 |
| AJE19  | 11/30/2022 | STATE OF IL (TRANSP SALE TAX)  | 086 00-304.00 086 | 171,511.59 |             |
| To reverse PY receivables                          |            |                                |                   |            |             |
| AJE20  | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL      | 001 00-130.01 001 | 285,953.08 |             |
| AJE20  | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL      | 001 00-130.01 001 | 7,308.68   |             |
| AJE20  | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL      | 001 00-130.01 001 | 10,963.10  |             |
| AJE20  | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL      | 001 00-130.01 001 | 2,375.00   |             |
| AJE20  | 11/30/2022 | ST/IL (SALES TAX)              | 001 00-304.00 001 |            | -285,953.08 |
| AJE20  | 11/30/2022 | ST/IL (PUBLIC DEFENDER)        | 001 00-334.04 001 |            | -7,308.68   |
| AJE20  | 11/30/2022 | ST/IL (ST ATTY)                | 001 00-334.05 001 |            | -10,363.10  |
| AJE20  | 11/30/2022 | ST/IL (ASST ST ATTY)           | 001 00-334.06 001 |            | -600.00     |
| AJE20  | 11/30/2022 | ST/IL (SUPV OF ASSESSMENT)     | 001 00-334.08 001 |            | -2,375.00   |
| AJE20  | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL      | 022 00-130.01 022 | 47,104.64  |             |
| AJE20  | 11/30/2022 | CO MOTOR FUEL TAX-STATE ALLOT. | 022 00-333.00 022 |            | -47,104.64  |
| AJE20  | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL      | 024 00-130.01 024 | 316,676.36 |             |
| AJE20  | 11/30/2022 | ST/IL (COURT SERVICES)         | 024 00-334.04 024 |            | -273,990.79 |
| AJE20  | 11/30/2022 | ST/IL (PRETRIAL)               | 024 00-334.05 024 |            | -42,685.57  |
| AJE20  | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL      | 044 00-130.01 044 | 143,115.42 |             |
| AJE20  | 11/30/2022 | TWP MOTOR FUEL TAX-STATE ALLOT | 044 00-333.00 044 |            | -143,115.42 |
| AJE20  | 11/30/2022 | ACCOUNTS RECEIVABLE            | 065 00-130.01 065 | 377,828.25 |             |
| AJE20  | 11/30/2022 | ST/IL                          | 065 00-332.00 065 |            | -377,828.25 |
| AJE20  | 11/30/2022 | ACCOUNTS RECEIVABLE            | 086 00-130.01 086 | 187,205.66 |             |
| AJE20  | 11/30/2022 | STATE OF IL (TRANSP SALE TAX)  | 086 00-304.00 086 |            | -187,205.66 |
| to record CY receivables                           |            |                                |                   |            |             |
| AJE21  | 11/30/2022 | TWP MOTOR FUEL TAX-STATE ALLOT | 044 00-333.00 044 | 13,818.98  |             |
| AJE21  | 11/30/2022 | MISC                           | 044 00-370.00 044 |            | -13,818.98  |
| Reclass misc revenue out of motor fuel tax revenue |            |                                |                   |            |             |
| AJE22  | 11/30/2022 | ACCOUNTS RECEIVABLE            | 039 00-130.02 039 |            | -225,771.21 |
| AJE22  | 11/30/2022 | ACCOUNTS RECEIVABLE            | 039 00-130.02 039 | 223,236.38 |             |
| AJE22  | 11/30/2022 | ST IL (HEND/MCDON 911)         | 039 00-301.00 039 | 23,354.58  |             |
| AJE22  | 11/30/2022 | ST IL (HEND/MCDON 911)         | 039 00-301.00 039 |            | -22,138.73  |
| AJE22  | 11/30/2022 | ST IL (MCDON CO 911)           | 039 00-302.00 039 | 179,382.31 |             |
| AJE22  | 11/30/2022 | ST IL (MCDON CO 911)           | 039 00-302.00 039 |            | -179,548.22 |
| AJE22  | 11/30/2022 | ST IL (SCHUYL/MCDON 911)       | 039 00-303.00 039 | 23,034.32  |             |
| AJE22  | 11/30/2022 | ST IL (SCHUYL/MCDON 911)       | 039 00-303.00 039 |            | -21,549.43  |
| reverse PY and post CY accounts receivable for 911 |            |                                |                   |            |             |

| Number   | Date       | Name                           | Account No           | Debit        | Credit        |
|--|------------|--------------------------------|----------------------|--------------|---------------|
| AJE23  | 11/30/2022 | ST IL (HEND/MCDON 911)         | 039 00-301.00 039    | 3,531.30     |               |
| AJE23  | 11/30/2022 | ST IL (MCDON CO 911)           | 039 00-302.00 039    |              | -3,531.30     |
| To reclass mis-posted March 2022 1.3 cent 9-1-1 distribution     |            |                                |                      |              |               |
| AJE24  | 11/30/2022 | Deferred Outflows/Resrces-IMRF | 131000 ELMS          | 270,060.13   |               |
| AJE24  | 11/30/2022 | Deferred Outflows/Resrces-IMRF | 131000 ELMS          |              | -51,431.40    |
| AJE24  | 11/30/2022 | Deferred Outflows/Resrces-IMRF | 131000 ELMS          |              | -53,478.72    |
| AJE24  | 11/30/2022 | Net Pension Liability          | 205600 ELMS          | 2,414,384.88 |               |
| AJE24  | 11/30/2022 | Deferred Inflow/Resources-IMRF | 205700 ELMS          | 102,538.48   |               |
| AJE24  | 11/30/2022 | Deferred Inflow/Resources-IMRF | 205700 ELMS          | 13,531.13    |               |
| AJE24  | 11/30/2022 | Deferred Inflow/Resources-IMRF | 205700 ELMS          |              | -1,100,021.71 |
| AJE24  | 11/30/2022 | FRINGE BENEFITS                | 433000 ELMS          |              | -390,392.21   |
| AJE24  | 11/30/2022 | FRINGE BENEFITS                | 433000 ELMS          |              | -1,205,190.58 |
| AJE24  | 11/30/2022 | NET PENSION ASSET              | 998 00-110.00 GLTDAG | 300,442.75   |               |
| AJE24  | 11/30/2022 | NET PENSION ASSET              | 998 00-110.00 GLTDAG | 4,312,293.89 |               |
| AJE24  | 11/30/2022 | DEFERRED OUTFLOWS              | 998 00-115.00 GLTDAG |              | -37,177.39    |
| AJE24  | 11/30/2022 | DEFERRED OUTFLOWS              | 998 00-115.00 GLTDAG | 290,702.73   |               |
| AJE24  | 11/30/2022 | DEFERRED INFLOWS-IMRF          | 998 00-206.00 GLTDAG |              | -609,250.00   |
| AJE24  | 11/30/2022 | DEFERRED INFLOWS-IMRF          | 998 00-206.00 GLTDAG |              | -1,752,569.85 |
| AJE24  | 11/30/2022 | NET PENSION OBLIGATION         | 998 00-210.00 GLTDAG |              | -585,673.98   |
| AJE24  | 11/30/2022 | CHANGE IN DEFERRED OUTFLOWS    | 998 00-286.00 GLTDAG | 931,658.62   |               |
| AJE24  | 11/30/2022 | CHANGE IN DEFERRED OUTFLOWS    | 998 00-286.00 GLTDAG |              | -2,850,426.77 |
| To record GASB 68 entry  |            |                                |                      |              |               |
| AJE25  | 11/30/2022 | REAL ESTATE TAX DISTRIBUTION   | 038 00-301.00 038    |              | -19,041.16    |
| AJE25  | 11/30/2022 | MAEDCO PAYMENTS                | 038 00-429.00 038    | 19,041.16    |               |
| AJE25  | 11/30/2022 | REAL ESTATE TAX DISTRIBUTION   | 070 00-301.00 070    |              | -349,809.49   |
| AJE25  | 11/30/2022 | MOBILE HOME DISTRIBUTION       | 070 00-303.00 070    |              | -190.51       |
| AJE25  | 11/30/2022 | BLDG LEASE PYMT-ELMS           | 070 00-401.00 070    | 100,000.00   |               |
| AJE25  | 11/30/2022 | BLDG LEASE PYMT-JAIL           | 070 00-402.00 070    | 250,000.00   |               |
| AJE25  | 11/30/2022 | REAL ESTATE TAXES              | 071 00-301.00 071    |              | -171,539.15   |
| AJE25  | 11/30/2022 | COOPERATIVE EXTENSION SERVICES | 071 00-401.00 071    | 171,539.15   |               |
| to record property tax distributions for funds 038, 070, and 071 |            |                                |                      |              |               |
| AJE26  | 11/30/2022 | PROPERTY TAX RECEIVABLE        | 001 00-160.00 001    | 171,189.00   |               |
| AJE26  | 11/30/2022 | DEFERRED LIABILITY             | 001 00-240.00 001    |              | -171,189.00   |
| AJE26  | 11/30/2022 | PROPERTY TAX RECEIVABLE        | 003 00-160.00 003    | 1,793.00     |               |
| AJE26  | 11/30/2022 | DEFERRED REVENUE               | 003 00-240.00 003    |              | -1,793.00     |
| AJE26  | 11/30/2022 | PROPERTY TAX RECEIVABLE        | 004 00-160.00 004    |              | -460,036.00   |
| AJE26  | 11/30/2022 | DEFERRED REVENUE               | 004 00-240.00 004    | 460,036.00   |               |
| AJE26  | 11/30/2022 | PROPERTY TAX RECEIVABLE        | 009 00-160.00 009    | 34,960.00    |               |
| AJE26  | 11/30/2022 | DEFERRED REVENUE               | 009 00-240.00 009    |              | -34,960.00    |
| AJE26  | 11/30/2022 | PROPERTY TAX RECEIVABLE        | 010 00-160.00 010    | 426,500.00   |               |
| AJE26  | 11/30/2022 | DEFERRED REVENUE               | 010 00-240.00 010    |              | -426,500.00   |
| AJE26  | 11/30/2022 | PROPERTY TAX RECEIVABLE        | 020 00-160.00 020    | 545,600.00   |               |
| AJE26  | 11/30/2022 | DEFERRED REVENUE               | 020 00-240.00 020    |              | -545,600.00   |
| AJE26  | 11/30/2022 | PROPERTY TAX RECEIVABLE        | 021 00-160.00 021    | 68,400.00    |               |
| AJE26  | 11/30/2022 | DEFERRED REVENUE               | 021 00-240.00 021    |              | -68,400.00    |
| AJE26  | 11/30/2022 | PROPERTY TAX RECEIVABLE        | 023 00-160.00 023    | 23,997.00    |               |
| AJE26  | 11/30/2022 | DEFERRED REVENUE               | 023 00-240.00 023    |              | -23,997.00    |
| AJE26  | 11/30/2022 | PROPERTY TAX RECEIVABLE        | 034 00-160.00 034    | 55,000.00    |               |
| AJE26  | 11/30/2022 | DEFERRED REVENUE               | 034 00-240.00 034    |              | -55,000.00    |
| AJE26  | 11/30/2022 | PROPERTY TAX RECEIVABLE        | 038 00-160.00 038    |              | -6,000.00     |

| Number   | Date       | Name                               | Account No           | Debit      | Credit      |
|--|------------|------------------------------------|----------------------|------------|-------------|
| AJE26  | 11/30/2022 | DEFERRED REVENUE                   | 038 00-240.00 038    | 6,000.00   |             |
| AJE26  | 11/30/2022 | PROPERTY TAX RECEIVABLE            | 040 00-160.00 040    | 24,875.00  |             |
| AJE26  | 11/30/2022 | DEFERRED REVENUE                   | 040 00-240.00 040    |            | -24,875.00  |
| to adjust property taxes receivable and deferred revenue to actual                 |            |                                    |                      |            |             |
| AJE27  | 11/30/2022 | COMPENSATED ABSENCES               | 998 00-201.00 GLTDAG |            | -27,287.08  |
| AJE27  | 11/30/2022 | AMOUNT TO BE PROVIDED FOR LT DEBT  | 998 00-260.00 GLTDAG |            |             |
| AJE27  | 11/30/2022 | COMPENSATED ABSENCES-PUBLIC SAFETY | 998 00-271.00 GLTDAG | 12,719.02  |             |
| AJE27  | 11/30/2022 | COMPENSATED ABSENCES-JUDICIAL      | 998 00-272.00 GLTDAG | 4,478.78   |             |
| AJE27  | 11/30/2022 | COMPENSATED ABSENCE-TRANSPORTATION | 998 00-274.00 GLTDAG | 22,195.45  |             |
| AJE27  | 11/30/2022 | COMPENSATED ABSENCES-PUBLIC HEALTH | 998 00-276.00 GLTDAG | 316.23     |             |
| AJE27  | 11/30/2022 | COMPENSATED ABSENCES-GENERAL GOVT  | 998 00-278.00 GLTDAG |            | -12,422.40  |
| To adjust compensated absences   |            |                                    |                      |            |             |
| AJE28  | 11/30/2022 | ACCOUNTS RECEIVABLE-OTHER          | 085 00-132.00 085    | 33,139.11  |             |
| AJE28  | 11/30/2022 | STATE OF IL (GRANT)                | 085 00-340.00 085    |            | -33,139.11  |
| To adjust adult redeploy revenue to actual   |            |                                    |                      |            |             |
| AJE29  | 11/30/2022 | ACCRUED INTEREST                   | 039 00-130.05 039    | 1,086.05   |             |
| AJE29  | 11/30/2022 | CO TREAS (INT EARNINGS)            | 039 00-361.00 039    |            | -1,086.05   |
| To record accrued interest at 11/30/2022   |            |                                    |                      |            |             |
| AJE30  | 11/30/2022 | PREPAID INSURANCE                  | 010 00-150.00 010    |            | -118,991.00 |
| AJE30  | 11/30/2022 | PREPAID INSURANCE                  | 010 00-150.00 010    | 66,530.00  |             |
| AJE30  | 11/30/2022 | LIABILITY INSURANCE                | 010 00-417.00 010    | 57,814.00  |             |
| AJE30  | 11/30/2022 | LIABILITY INSURANCE                | 010 00-417.00 010    |            | -66,530.00  |
| AJE30  | 11/30/2022 | WORKMANS COMPENSATION              | 010 00-418.00 010    | 61,177.00  |             |
| To reverse PY Prepaid Liability<br>and Work Comp Insurance and record current year |            |                                    |                      |            |             |
| AJE31  | 11/30/2022 | ACCOUNTS PAYABLE                   | 001 00-202.00 001    | 169,498.15 |             |
| AJE31  | 11/30/2022 | IESMA GRANT                        | 001 31-424.00 001    |            | -1,273.84   |
| AJE31  | 11/30/2022 | OFFICE SUPPLIES                    | 001 31-455.00 001    |            | -1,309.12   |
| AJE31  | 11/30/2022 | CIV DEF EQUIP/CONTRACTUAL          | 001 31-494.00 001    |            | -454.54     |
| AJE31  | 11/30/2022 | CHILD CARE                         | 001 42-430.00 001    |            | -30,886.25  |
| AJE31  | 11/30/2022 | TRAINING AND EDUCATION             | 001 50-425.00 001    |            | -502.56     |
| AJE31  | 11/30/2022 | CIRCUIT CLERK AUDIT                | 001 50-426.00 001    |            | -10,900.00  |
| AJE31  | 11/30/2022 | COUNTY AUDIT                       | 001 50-426.01 001    |            | -71,500.00  |
| AJE31  | 11/30/2022 | COMPUTER SERVICES                  | 001 50-427.00 001    |            | -1,840.00   |
| AJE31  | 11/30/2022 | ACCOUNTING & CONSULTING SERV       | 001 50-428.00 001    |            | -6,198.40   |
| AJE31  | 11/30/2022 | SINGLE (FEDERAL)                   | 001 50-429.00 001    |            | -9,500.00   |
| AJE31  | 11/30/2022 | MISCELLANEOUS                      | 001 51-456.00 001    |            | -52.00      |
| AJE31  | 11/30/2022 | SUPPLIES                           | 001 52-455.00 001    |            | -428.47     |
| AJE31  | 11/30/2022 | OFFICE SUPPLIES                    | 001 53-455.00 001    |            | -122.10     |
| AJE31  | 11/30/2022 | COURTHOUSE SECURITY BALIFF'S       | 001 55-401.84 001    |            | -324.09     |
| AJE31  | 11/30/2022 | OFFICE SUPPLIES                    | 001 55-455.00 001    |            | -414.68     |
| AJE31  | 11/30/2022 | RADIO REPAIRS/MAINTENANCE          | 001 55-455.01 001    |            | -6,567.47   |
| AJE31  | 11/30/2022 | MISCELLANEOUS                      | 001 55-470.00 001    |            | -1,047.23   |
| AJE31  | 11/30/2022 | MONTHLY ACCESS FEE                 | 001 55-494.05 001    |            | -1,151.02   |
| AJE31  | 11/30/2022 | COMPUTER PURCHASES                 | 001 55-494.10 001    |            | -267.50     |
| AJE31  | 11/30/2022 | TRANSPORTATION EXPENSE             | 001 56-423.00 001    |            | -489.89     |
| AJE31  | 11/30/2022 | MEDICAL-OTHER                      | 001 56-436.00 001    |            | -822.00     |



| Number | Date       | Name                           | Account No        | Debit      | Credit      |
|--------|------------|--------------------------------|-------------------|------------|-------------|
| AJE31  | 11/30/2022 | OFFICE SUPPLIES                | 001 56-455.00 001 |            | -603.03     |
| AJE31  | 11/30/2022 | OFFICE SUPPLIES                | 001 58-455.00 001 |            | -1,220.52   |
| AJE31  | 11/30/2022 | SUPR ASST PUBLICATIONS         | 001 59-425.00 001 |            | -1,852.40   |
| AJE31  | 11/30/2022 | OFFICES SUPPLIES               | 001 59-455.00 001 |            | -40.00      |
| AJE31  | 11/30/2022 | COURT ORDERED MEDICALS         | 001 61-436.00 001 |            | -3,912.50   |
| AJE31  | 11/30/2022 | OFFICE SUPPLIES                | 001 61-455.00 001 |            | -178.50     |
| AJE31  | 11/30/2022 | COURT APPOINTED ATTORNEY       | 001 64-429.00 001 |            | -10,273.00  |
| AJE31  | 11/30/2022 | JUDGES SUPPLIES                | 001 64-455.00 001 |            | -855.47     |
| AJE31  | 11/30/2022 | UTILITIES                      | 001 65-421.00 001 |            | -262.22     |
| AJE31  | 11/30/2022 | BUILDING SUPPLIES              | 001 65-457.00 001 |            | -177.94     |
| AJE31  | 11/30/2022 | JANITOR SUPPLIES               | 001 65-492.00 001 |            | -1,779.98   |
| AJE31  | 11/30/2022 | CONTRACTUAL SERVICES           | 001 65-494.00 001 |            | -899.04     |
| AJE31  | 11/30/2022 | OFFICE SUPPLIES                | 001 70-455.00 001 |            | -39.00      |
| AJE31  | 11/30/2022 | ELECTION SUPPLIES              | 001 72-455.00 001 |            | -1,353.39   |
| AJE31  | 11/30/2022 | ACCOUNT PAYABLE                | 010 00-202.00 010 | 6,571.80   |             |
| AJE31  | 11/30/2022 | BUILDING SAFETY REPAIRS        | 010 00-410.00 010 |            | -6,571.80   |
| AJE31  | 11/30/2022 | ACCOUNT PAYABLE                | 011 00-202.00 011 | 1,289.33   |             |
| AJE31  | 11/30/2022 | TELEPHONE                      | 011 00-420.00 011 |            | -198.10     |
| AJE31  | 11/30/2022 | PRINTING                       | 011 00-425.00 011 |            | -450.00     |
| AJE31  | 11/30/2022 | SUPPLIES                       | 011 00-455.00 011 |            | -84.35      |
| AJE31  | 11/30/2022 | GASOLINE                       | 011 00-456.00 011 |            | -91.04      |
| AJE31  | 11/30/2022 | MISCELLANEOUS EXPENSE          | 011 00-476.00 011 |            | -465.84     |
| AJE31  | 11/30/2022 | ACCOUNT PAYABLE                | 013 00-202.00 013 | 3,091.73   |             |
| AJE31  | 11/30/2022 | TRAVEL                         | 013 00-423.00 013 |            | -714.80     |
| AJE31  | 11/30/2022 | TRANSPORTATION                 | 013 00-450.00 013 |            | -218.00     |
| AJE31  | 11/30/2022 | MISCELLANEOUS                  | 013 00-476.00 013 |            | -60.00      |
| AJE31  | 11/30/2022 | ASSIST FOR VETS & FAMILY       | 013 00-476.07 013 |            | -2,098.93   |
| AJE31  | 11/30/2022 | ACCOUNT PAYABLE                | 019 00-202.00 019 | 4,257.99   |             |
| AJE31  | 11/30/2022 | COMPUTER EQUIPMENT             | 019 00-459.00 019 |            | -2,533.00   |
| AJE31  | 11/30/2022 | COMPUTER MAINT/SUPPORT         | 019 00-459.05 019 |            | -1,724.99   |
| AJE31  | 11/30/2022 | ACCOUNT PAYABLE                | 020 00-202.00 020 | 54,338.20  |             |
| AJE31  | 11/30/2022 | MAINT.-VEHICLES & EQUIP.       | 020 00-411.00 020 |            | -1,642.61   |
| AJE31  | 11/30/2022 | MAINT-ROADS(CONTRACT WORK)     | 020 00-415.00 020 |            | -33,211.80  |
| AJE31  | 11/30/2022 | OFFICE SUPPLIES                | 020 00-455.00 020 |            | -490.60     |
| AJE31  | 11/30/2022 | GASOLINE, DIESEL & LUBRICATING | 020 00-456.00 020 |            | -11,015.38  |
| AJE31  | 11/30/2022 | OPERATING SUPPLIES-GRAVEL,ROCK | 020 00-463.00 020 |            | -7,977.81   |
| AJE31  | 11/30/2022 | ACCOUNT PAYABLE                | 022 00-202.00 022 | 87,110.01  |             |
| AJE31  | 11/30/2022 | MAINT - ROADS                  | 022 00-415.00 022 |            | -32,902.22  |
| AJE31  | 11/30/2022 | REBUILD ILLINOIS               | 022 00-473.00 022 |            | -54,207.79  |
| AJE31  | 11/30/2022 | ACCOUNT PAYABLE                | 024 00-202.00 024 | 1,621.34   |             |
| AJE31  | 11/30/2022 | EQUIPMENT MAINTENANCE          | 024 00-416.00 024 |            | -46.23      |
| AJE31  | 11/30/2022 | TELEPHONE                      | 024 00-420.00 024 |            | -132.33     |
| AJE31  | 11/30/2022 | AUTO TECH EQUIPMENT            | 024 00-423.03 024 |            | -1,157.00   |
| AJE31  | 11/30/2022 | POSTAGE                        | 024 00-424.00 024 |            | -78.55      |
| AJE31  | 11/30/2022 | OFFICE SUPPLIES                | 024 00-455.00 024 |            | -207.23     |
| AJE31  | 11/30/2022 | ACCOUNT PAYABLE                | 025 00-202.00 025 | 140,934.08 |             |
| AJE31  | 11/30/2022 | CLAIMS PAID                    | 025 00-420.00 025 |            | -140,934.08 |
| AJE31  | 11/30/2022 | ACCOUNT PAYABLE                | 027 00-202.00 027 | 223.99     |             |
| AJE31  | 11/30/2022 | GASOLINE, DIESEL & LUBRICATING | 027 00-467.00 027 |            | -223.99     |
| AJE31  | 11/30/2022 | ACCOUNT PAYABLE                | 034 00-202.00 034 | 5,033.32   |             |
| AJE31  | 11/30/2022 | EMPLOYERS SHARE                | 034 00-406.30 034 |            | -5,033.32   |
| AJE31  | 11/30/2022 | ACCOUNT PAYABLE                | 036 00-202.00 036 | 1,188.00   |             |
| AJE31  | 11/30/2022 | COMPUTER PROGRAMING & TRAINING | 036 00-427.00 036 |            | -1,188.00   |
| AJE31  | 11/30/2022 | ACCOUNT PAYABLE                | 037 00-202.00 037 | 1,758.64   |             |
| AJE31  | 11/30/2022 | OFFICE SUPPLIES                | 037 00-455.00 037 |            | -1,758.64   |
| AJE31  | 11/30/2022 | ACCOUNT PAYABLE                | 042 00-202.00 042 | 588.02     |             |
| AJE31  | 11/30/2022 | OFFICE SUPPLIES                | 042 00-455.00 042 |            | -588.02     |

| Number                                       | Date       | Name                             | Account No        | Debit      | Credit      |
|--|------------|----------------------------------|-------------------|------------|-------------|
| AJE31  | 11/30/2022 | ACCOUNTS PAYABLE                 | 043 00-202.00 043 | 13,986.27  |             |
| AJE31  | 11/30/2022 | TRI COUNTY R&WM                  | 043 00-460.00 043 |            | -13,986.27  |
| AJE31  | 11/30/2022 | ACCOUNT PAYABLE                  | 044 00-202.00 044 | 71,744.18  |             |
| AJE31  | 11/30/2022 | ACCOUNT PAYABLE                  | 044 00-202.00 044 | 60,598.39  |             |
| AJE31  | 11/30/2022 | MAINT - ROADS                    | 044 00-415.00 044 |            | -71,744.18  |
| AJE31  | 11/30/2022 | MAINT - ROADS                    | 044 00-415.00 044 |            | -60,598.39  |
| AJE31  | 11/30/2022 | ACCOUNTS PAYABLE                 | 049 00-202.00 049 | 1,976.69   |             |
| AJE31  | 11/30/2022 | ARRESTEE'S MEDICAL               | 049 00-456.00 049 |            | -1,976.69   |
| AJE31  | 11/30/2022 | ACCOUNTS PAYABLE                 | 065 00-202.00 065 | 10,032.33  |             |
| AJE31  | 11/30/2022 | PRISONERS SUPPLIES               | 065 00-437.01 065 |            | -284.14     |
| AJE31  | 11/30/2022 | TRANSPORTING PRISONERS           | 065 00-438.01 065 |            | -62.27      |
| AJE31  | 11/30/2022 | VEHICLE MAINT                    | 065 00-440.00 065 |            | -2,958.83   |
| AJE31  | 11/30/2022 | VEHICLE FUEL                     | 065 00-441.00 065 |            | -5,624.47   |
| AJE31  | 11/30/2022 | POLICE TRAINING                  | 065 00-443.00 065 |            | -10.97      |
| AJE31  | 11/30/2022 | UNIFORMS & VESTS                 | 065 00-445.00 065 |            | -1,091.65   |
| AJE31  | 11/30/2022 | ACCOUNTS PAYABLE                 | 066 00-202.00 066 | 1,027.16   |             |
| AJE31  | 11/30/2022 | SUPPLIES                         | 066 00-455.00 066 |            | -1,027.16   |
| AJE31  | 11/30/2022 | ACCOUNTS PAYABLE                 | 067 00-202.00 067 | 115.00     |             |
| AJE31  | 11/30/2022 | MISC EXPENSE                     | 067 00-476.00 067 |            | -115.00     |
| AJE31  | 11/30/2022 | ACCOUNT PAYABLE                  | 076 00-202.00 076 | 8,225.00   |             |
| AJE31  | 11/30/2022 | MISCELLANEOUS EXPENSE            | 076 00-476.00 076 |            | -8,225.00   |
| AJE31  | 11/30/2022 | ACCOUNTS PAYABLE                 | 081 00-202.00 081 | 6,820.40   |             |
| AJE31  | 11/30/2022 | PURCHASE VEHICLES & EQUIPMENT    | 081 00-493.00 081 |            | -6,820.40   |
| AJE31  | 11/30/2022 | ACCOUNTS PAYABLE                 | 085 00-202.00 085 | 9,568.45   |             |
| AJE31  | 11/30/2022 | SERVICE CONTRACTS                | 085 00-416.00 085 |            | -2,640.15   |
| AJE31  | 11/30/2022 | OFFICE SUPPLIES                  | 085 00-455.00 085 |            | -6,928.30   |
| To reverse PY Accounts Payable entries       |            |                                  |                   |            |             |
| AJE32  | 11/30/2022 | INVESTMENTS                      | 107000 ELMS       | 2,266.96   |             |
| AJE32  | 11/30/2022 | CHANGE IN FMV - EDWARD JONES     | 108000 ELMS       |            | -4,668.07   |
| AJE32  | 11/30/2022 | INTEREST RECEIVABLE              | 110500 ELMS       | 16,545.17  |             |
| AJE32  | 11/30/2022 | INTEREST                         | 316000 ELMS       |            | -16,545.17  |
| AJE32  | 11/30/2022 | INTEREST                         | 316000 ELMS       |            | -2,266.96   |
| AJE32  | 11/30/2022 | CHANGE IN FMV-EDWARD JONES       | 316200 ELMS       | 4,668.07   |             |
| To adjust value of ELMS investments for FY22 |            |                                  |                   |            |             |
| AJE33  | 11/30/2022 | ACCOUNT PAYABLE                  | 025 00-202.00 025 |            | -164,903.38 |
| AJE33  | 11/30/2022 | CLAIMS PAID                      | 025 00-420.00 025 | 164,903.38 |             |
| To record CY claims payable                  |            |                                  |                   |            |             |
| AJE34  | 11/30/2022 | CASH IN TRANSIT-CIR CLK          | 001 00-104.00 001 |            | -56,375.14  |
| AJE34  | 11/30/2022 | CIR CLK (COURT SECURITY)         | 001 00-340.00 001 | 7,622.86   |             |
| AJE34  | 11/30/2022 | CIR CLK (FEES)                   | 001 00-340.01 001 | 20,419.58  |             |
| AJE34  | 11/30/2022 | CIR CLK (FINES)                  | 001 00-340.02 001 | 15,574.87  |             |
| AJE34  | 11/30/2022 | CIR CLK (SHERIFF)                | 001 00-340.03 001 | 9,170.44   |             |
| AJE34  | 11/30/2022 | CIR CLK (ST ATT)                 | 001 00-340.04 001 | 248.76     |             |
| AJE34  | 11/30/2022 | CIR CLK (OTHER-DR ED-INT ETC)    | 001 00-340.05 001 | 1,447.91   |             |
| AJE34  | 11/30/2022 | CIR CLK (OPERATION & ADMIN FUND) | 001 00-340.07 001 | 1,246.47   |             |
| AJE34  | 11/30/2022 | CIR CLK (DRUG COURT FEE)         | 001 00-344.00 001 | 644.25     |             |
| AJE34  | 11/30/2022 | CASH IN TRANSIT-CIR CLK          | 012 00-104.00 012 |            | -180.00     |
| AJE34  | 11/30/2022 | LAW LIBRARY FEES                 | 012 00-341.00 012 | 180.00     |             |
| AJE34  | 11/30/2022 | CASH IN TRANSIT-CIR CLK          | 019 00-104.00 019 |            | -4,057.40   |
| AJE34  | 11/30/2022 | FILING FEES-LEGAL INSTRUMENTS    | 019 00-342.00 019 | 4,057.40   |             |
| AJE34  | 11/30/2022 | CASH IN TRANSIT-CIR CLK          | 036 00-104.00 036 |            | -7,590.02   |

| Number   | Date       | Name                               | Account No        | Debit     | Credit      |
|--|------------|------------------------------------|-------------------|-----------|-------------|
| AJE34  | 11/30/2022 | CIR CLK (PROBATION DRUG TESTING)   | 036 00-340.05 036 | 440.00    |             |
| AJE34  | 11/30/2022 | CIR CLK (PROBATION OPERATIONS FEE) | 036 00-342.00 036 | 444.75    |             |
| AJE34  | 11/30/2022 | McDONOUGH COUNTY                   | 036 00-394.05 036 | 6,705.27  |             |
| AJE34  | 11/30/2022 | CASH IN TRANSIT-CIR CLK            | 042 00-104.00 042 |           | -4,178.23   |
| AJE34  | 11/30/2022 | CIRCUIT CLERK (FEES)               | 042 00-351.40 042 | 4,178.23  |             |
| AJE34  | 11/30/2022 | CASH IN TRANSIT-CIR CLK            | 048 00-104.00 048 |           | -1,591.00   |
| AJE34  | 11/30/2022 | CIRCUIT CLERK (FEES)               | 048 00-351.40 048 | 1,591.00  |             |
| AJE34  | 11/30/2022 | CASH IN TRANSIT-CIR CLK            | 049 00-104.00 049 |           | -370.45     |
| AJE34  | 11/30/2022 | CIRCUIT CLERK (FEES)               | 049 00-351.40 049 | 370.45    |             |
| AJE34  | 11/30/2022 | CASH IN TRANSIT-CIT CLK            | 053 00-104.00 053 |           | -28.00      |
| AJE34  | 11/30/2022 | CIRCUIT CLERK                      | 053 00-340.00 053 | 28.00     |             |
| AJE34  | 11/30/2022 | CASH IN TRANSIT-CIR CLK            | 069 00-104.00 069 |           | -951.00     |
| AJE34  | 11/30/2022 | CIR CLK                            | 069 00-340.00 069 | 951.00    |             |
| AJE34  | 11/30/2022 | CASH IN TRANSIT-CIR CLK            | 078 00-104.00 078 |           | -451.53     |
| AJE34  | 11/30/2022 | MISC                               | 078 00-370.00 078 | 451.53    |             |
| AJE34  | 11/30/2022 | CASH IN TRANSIT-CIT CLK            | 083 00-104.00 083 |           | -105.00     |
| AJE34  | 11/30/2022 | CIRCUIT CLERK                      | 083 00-340.00 083 | 105.00    |             |
| To reverse PY Circuit Clerk cash in transit                    |            |                                    |                   |           |             |
| AJE35  | 11/30/2022 | CASH IN TRANSIT-CIR CLK            | 001 00-104.00 001 | 62,813.47 |             |
| AJE35  | 11/30/2022 | CIR CLK (COURT SECURITY)           | 001 00-340.00 001 |           | -5,067.31   |
| AJE35  | 11/30/2022 | CIR CLK (FEES)                     | 001 00-340.01 001 |           | -18,306.35  |
| AJE35  | 11/30/2022 | CIR CLK (FINES)                    | 001 00-340.02 001 |           | -27,445.30  |
| AJE35  | 11/30/2022 | CIR CLK (SHERIFF)                  | 001 00-340.03 001 |           | -7,771.63   |
| AJE35  | 11/30/2022 | CIR CLK (ST ATT)                   | 001 00-340.04 001 |           | -80.73      |
| AJE35  | 11/30/2022 | CIR CLK (OTHER-DR ED-INT ETC)      | 001 00-340.05 001 |           | -2,692.13   |
| AJE35  | 11/30/2022 | CIR CLK (OPERATION & ADMIN FUND)   | 001 00-340.07 001 |           | -1,080.52   |
| AJE35  | 11/30/2022 | CIR CLK (DRUG COURT FEE)           | 001 00-344.00 001 |           | -369.50     |
| AJE35  | 11/30/2022 | CASH IN TRANSIT-CIR CLK            | 012 00-104.00 012 | 112.00    |             |
| AJE35  | 11/30/2022 | LAW LIBRARY FEES                   | 012 00-341.00 012 |           | -112.00     |
| AJE35  | 11/30/2022 | CASH IN TRANSIT-CIR CLK            | 019 00-104.00 019 | 3,451.16  |             |
| AJE35  | 11/30/2022 | FILING FEES-LEGAL INSTRUMENTS      | 019 00-342.00 019 |           | -3,451.16   |
| AJE35  | 11/30/2022 | CASH IN TRANSIT-CIR CLK            | 036 00-104.00 036 | 4,177.63  |             |
| AJE35  | 11/30/2022 | CIR CLK (PROBATION DRUG TESTING)   | 036 00-340.05 036 |           | -200.00     |
| AJE35  | 11/30/2022 | McDONOUGH COUNTY                   | 036 00-394.05 036 |           | -3,977.63   |
| AJE35  | 11/30/2022 | CASH IN TRANSIT-CIR CLK            | 042 00-104.00 042 | 3,434.85  |             |
| AJE35  | 11/30/2022 | CIRCUIT CLERK (FEES)               | 042 00-351.40 042 |           | -3,434.85   |
| AJE35  | 11/30/2022 | CASH IN TRANSIT-CIR CLK            | 048 00-104.00 048 | 1,244.84  |             |
| AJE35  | 11/30/2022 | CIRCUIT CLERK (FEES)               | 048 00-351.40 048 |           | -1,244.84   |
| AJE35  | 11/30/2022 | CASH IN TRANSIT-CIR CLK            | 049 00-104.00 049 | 312.00    |             |
| AJE35  | 11/30/2022 | CIRCUIT CLERK (FEES)               | 049 00-351.40 049 |           | -312.00     |
| AJE35  | 11/30/2022 | CASH IN TRANSIT-CIT CLK            | 053 00-104.00 053 | 50.29     |             |
| AJE35  | 11/30/2022 | CIRCUIT CLERK                      | 053 00-340.00 053 |           | -50.29      |
| AJE35  | 11/30/2022 | CASH IN TRANSIT-CIR CLK            | 069 00-104.00 069 | 752.80    |             |
| AJE35  | 11/30/2022 | CIR CLK                            | 069 00-340.00 069 |           | -752.80     |
| AJE35  | 11/30/2022 | CASH IN TRANSIT-CIR CLK            | 078 00-104.00 078 | 230.00    |             |
| AJE35  | 11/30/2022 | MISC                               | 078 00-370.00 078 |           | -230.00     |
| AJE35  | 11/30/2022 | CASH IN TRANSIT-CIT CLK            | 083 00-104.00 083 | 92.00     |             |
| AJE35  | 11/30/2022 | CIRCUIT CLERK                      | 083 00-340.00 083 |           | -92.00      |
| To record circuit clerk cash in transit at the end of the year |            |                                    |                   |           |             |
| AJE36  | 11/30/2022 | CASH IN BANK                       | 800 00-102.00 800 |           | -2,827.63   |
| AJE36  | 11/30/2022 | TAXES DUE TO OTHER TAXING UNITS    | 800 00-231.00 800 | 2,827.63  |             |
| To adjust the collector account                                |            |                                    |                   |           |             |
| AJE37  | 11/30/2022 | CASH-CHECKING CNB                  | 103 1010 203      |           | -101,307.63 |
| AJE37  | 11/30/2022 | Accounts Payable-Vendors/Audit     | 103 2005 203      | 83,144.32 |             |
| AJE37  | 11/30/2022 | Accounts Payable-Vendors/Audit     | 103 2005 203      | 5,659.94  |             |
| AJE37  | 11/30/2022 | Due to Other Funds                 | 103 2020 203      | 18,163.31 |             |
| AJE37  | 11/30/2022 | Local Contracts                    | 103 470001 203    |           | -5,659.94   |

| Number  | Date       | Name                           | Account No        | Debit     | Credit     |
|---|------------|--------------------------------|-------------------|-----------|------------|
| AJE37   | 11/30/2022 | DUE FROM OTHER FUNDS           | 004 00-130.00 004 |           | -1,721.52  |
| AJE37   | 11/30/2022 | HEALTH EMPLOYER IMRF           | 004 00-364.50 004 | 1,721.52  |            |
| AJE37   | 11/30/2022 | DUE FROM OTHER FUNDS           | 010 00-130.00 010 |           | -1,449.85  |
| AJE37   | 11/30/2022 | HEALTH DEPT REIMBURSEMENT      | 010 00-364.43 010 | 1,449.85  |            |
| AJE37   | 11/30/2022 | DUE FROM OTHER FUNDS           | 025 00-130.00 025 |           | -13,778.16 |
| AJE37   | 11/30/2022 | HEALTH DEPT EMPLOYER'S SHARE   | 025 00-365.40 025 | 13,778.16 |            |
| AJE37   | 11/30/2022 | DUE FROM HEALTH CLEARING FUND  | 050 00-130.45 050 |           |            |
| AJE37   | 11/30/2022 | FED. WITHHOLDING TAXES PAYABLE | 050 00-232.00 050 |           |            |
| to reverse PY Health department AP and due to/from  |            |                                |                   |           |            |
| AJE38   | 11/30/2022 | CASH-CHECKING CNB              | 103 1010 203      | 50,808.12 |            |
| AJE38   | 11/30/2022 | Accounts Payable-Vendors/Audit | 103 2005 203      |           | -36,072.08 |
| AJE38   | 11/30/2022 | Due to Other Funds             | 103 2020 203      |           | -14,736.04 |
| AJE38   | 11/30/2022 | DUE FROM OTHER FUNDS           | 010 00-130.00 010 | 1,379.40  |            |
| AJE38   | 11/30/2022 | HEALTH DEPT REIMBURSEMENT      | 010 00-364.43 010 |           | -1,379.40  |
| AJE38   | 11/30/2022 | DUE FROM OTHER FUNDS           | 025 00-130.00 025 | 13,356.64 |            |
| AJE38   | 11/30/2022 | HEALTH DEPT EMPLOYER'S SHARE   | 025 00-365.40 025 |           | -13,356.64 |
| to post CY health department AP and due to/from     |            |                                |                   |           |            |
| AJE39   | 11/30/2022 | CASH IN BANK                   | 029 00-102.00 029 | 6,546.49  |            |
| AJE39   | 11/30/2022 | CHILD SUPPORT FEES             | 029 00-348.00 029 |           | -11,641.35 |
| AJE39   | 11/30/2022 | CO TREAS (INT EARNINGS)        | 029 00-361.00 029 |           | -11.03     |
| AJE39   | 11/30/2022 | MISCELLANEOUS EXPENSE          | 029 00-476.00 029 | 5,105.89  |            |
| To properly record support processing trial balance |            |                                |                   |           |            |
| AJE40   | 11/30/2022 | CASH IN BANK                   | 088 00-102.00 088 | 17,830.88 |            |
| AJE40   | 11/30/2022 | Commissary Deposits            | 088 00-360.00 088 |           | -81,318.13 |
| AJE40   | 11/30/2022 | Commissary Deductions          | 088 00-460.00 088 | 63,487.25 |            |
| To record Commissary activity in FY22               |            |                                |                   |           |            |
| AJE41   | 11/30/2022 | PREPAID EXPENSE                | 025 00-110.00 025 |           | -12,500.00 |
| AJE41   | 11/30/2022 | PREPAID EXPENSE                | 025 00-110.00 025 | 25,000.00 |            |
| AJE41   | 11/30/2022 | ADMINISTRATIVE FEES            | 025 00-430.00 025 | 12,500.00 |            |
| AJE41   | 11/30/2022 | ADMINISTRATIVE FEES            | 025 00-430.00 025 |           | -25,000.00 |
| to reverse PY prepaid and post CY prepaid           |            |                                |                   |           |            |
| AJE42   | 11/30/2022 | DUE FROM OTHER FUNDS           | 001 00-130.00 001 |           | -10,210.33 |
| AJE42   | 11/30/2022 | COUNTY CLERK                   | 001 00-340.10 001 | 10,210.33 |            |
| AJE42   | 11/30/2022 | DUE FROM OTHER FUNDS           | 028 00-130.00 028 |           | -1,002.50  |
| AJE42   | 11/30/2022 | RECORDING OF LEGAL INSTRUMENTS | 028 00-342.00 028 | 1,002.50  |            |
| AJE42   | 11/30/2022 | DUE FROM OTHER FUNDS           | 035 00-130.00 035 | 76.00     |            |
| AJE42   | 11/30/2022 | COUNTY CLERK                   | 035 00-340.10 035 |           | -76.00     |
| AJE42   | 11/30/2022 | DUE FROM OTHER FUNDS           | 076 00-130.00 076 |           | -588.00    |
| AJE42   | 11/30/2022 | COUNTY CLERK                   | 076 00-340.10 076 | 588.00    |            |
| AJE42   | 11/30/2022 | DUE FROM OTHER FUNDS           | 077 00-130.00 077 |           | -27.00     |
| AJE42   | 11/30/2022 | COUNTY CLERK                   | 077 00-340.10 077 | 27.00     |            |
| To adjust County Clerk due to/from accounts         |            |                                |                   |           |            |

| Number   | Date       | Name                          | Account No        | Debit      | Credit      |
|--|------------|-------------------------------|-------------------|------------|-------------|
| AJE43  | 11/30/2022 | DUE FROM OTHER FUNDS          | 004 00-130.00 004 |            | -13,263.25  |
| AJE43  | 11/30/2022 | ELMS EMPLOYEES IMRF           | 004 00-364.30 004 | 13,263.25  |             |
| to reverse PY IMRF due to/from for Elms payments received after YE |            |                               |                   |            |             |
| AJE44  | 11/30/2022 | DUE FROM OTHER FUNDS          | 001 00-130.00 001 |            | -227.70     |
| AJE44  | 11/30/2022 | MISCELLANEOUS                 | 001 51-456.00 001 | 227.70     |             |
| AJE44  | 11/30/2022 | DUE FROM OTHER FUNDS          | 010 00-130.00 010 |            | -8,291.41   |
| AJE44  | 11/30/2022 | ELMS REIMBURSEMENT            | 010 00-364.42 010 | 8,291.41   |             |
| to reverse PY due to/from for Elms payments to the County          |            |                               |                   |            |             |
| AJE45  | 11/30/2022 | DUE TO OTHER FUNDS            | 078 00-230.00 078 | 25.00      |             |
| AJE45  | 11/30/2022 | TRANSFERS FROM OTHER FUNDS    | 078 00-392.00 078 |            | -25.00      |
| to reclass from Due to/From to Transfers                           |            |                               |                   |            |             |
| AJE46  | 11/30/2022 | COUNTY MOTOR FUEL TAX         | 020 00-333.00 020 | 268,221.45 |             |
| AJE46  | 11/30/2022 | TOWNSHIP MOTOR FUEL TAX       | 020 00-333.10 020 | 99,492.96  |             |
| AJE46  | 11/30/2022 | COUNTY AID TO BRIDGES         | 020 00-370.10 020 | 50,457.83  |             |
| AJE46  | 11/30/2022 | TRANSFER FROM TWP MOTOR FUEL  | 020 00-392.40 020 |            | -99,492.96  |
| AJE46  | 11/30/2022 | OTHER TRANSFERS FROM CO FUNDS | 020 00-392.50 020 |            | -268,221.45 |
| AJE46  | 11/30/2022 | OTHER TRANSFERS FROM CO FUNDS | 020 00-392.50 020 |            | -50,457.83  |
| AJE46  | 11/30/2022 | TRANSFER TO OTHER CO FUNDS    | 021 00-475.00 021 | 12,125.95  |             |
| AJE46  | 11/30/2022 | TRANSFER TO OTHER CO FUNDS    | 021 00-475.00 021 | 50,457.83  |             |
| AJE46  | 11/30/2022 | TRANSFER TO OTHER CO FUNDS    | 021 00-475.00 021 | 89,178.52  |             |
| AJE46  | 11/30/2022 | TRANSFER TO OTHER CO FUNDS    | 021 00-475.00 021 | 31,617.58  |             |
| AJE46  | 11/30/2022 | BRIDGE AND ROAD CONSTRUCTION  | 021 00-495.00 021 |            | -12,125.95  |
| AJE46  | 11/30/2022 | BRIDGE AND ROAD CONSTRUCTION  | 021 00-495.00 021 |            | -50,457.83  |
| AJE46  | 11/30/2022 | BRIDGE AND ROAD CONSTRUCTION  | 021 00-495.00 021 |            | -89,178.52  |
| AJE46  | 11/30/2022 | BRIDGE AND ROAD CONSTRUCTION  | 021 00-495.00 021 |            | -31,617.58  |
| AJE46  | 11/30/2022 | MAINT - ROADS                 | 022 00-415.00 022 |            | -268,221.45 |
| AJE46  | 11/30/2022 | MAINT - ROADS                 | 022 00-415.00 022 |            | -247,554.23 |
| AJE46  | 11/30/2022 | TRANSFER TO OTHER FUNDS       | 022 00-475.00 022 | 268,221.45 |             |
| AJE46  | 11/30/2022 | TRANSFER TO OTHER FUNDS       | 022 00-475.00 022 | 247,554.23 |             |
| AJE46  | 11/30/2022 | TOWNSHIP MOTOR FUEL TAX       | 027 00-333.10 027 | 53,380.43  |             |
| AJE46  | 11/30/2022 | TRANSFER FROM TWP MFT         | 027 00-392.40 027 |            | -53,380.43  |
| AJE46  | 11/30/2022 | MISC                          | 041 00-370.00 041 | 29,501.74  |             |
| AJE46  | 11/30/2022 | COUNTY-AID, TWP & VILLAGES    | 041 00-370.20 041 | 89,178.52  |             |
| AJE46  | 11/30/2022 | OTHER TRANSFERS FROM CO FUNDS | 041 00-392.50 041 |            | -29,501.74  |
| AJE46  | 11/30/2022 | OTHER TRANSFERS FROM CO FUNDS | 041 00-392.50 041 |            | -89,178.52  |
| AJE46  | 11/30/2022 | TRANSFERS TO OTHER CO FUNDS   | 041 00-475.50 041 | 51,624.53  |             |
| AJE46  | 11/30/2022 | TRANSFERS TO OTHER CO FUNDS   | 041 00-475.50 041 | 1,332.80   |             |
| AJE46  | 11/30/2022 | BRIDGE CONSTR                 | 041 00-495.00 041 |            | -52,957.33  |
| AJE46  | 11/30/2022 | MAINT - ROADS                 | 044 00-415.00 044 |            | -80,892.68  |
| AJE46  | 11/30/2022 | REBUILD ILLINOIS              | 044 00-473.00 044 |            | -18,600.28  |
| AJE46  | 11/30/2022 | REBUILD ILLINOIS              | 044 00-473.00 044 |            | -53,380.43  |
| AJE46  | 11/30/2022 | REBUILD ILLINOIS              | 044 00-473.00 044 |            | -29,501.74  |
| AJE46  | 11/30/2022 | TRANSFERS TO OTHER CO FUNDS   | 044 00-475.50 044 | 99,492.96  |             |
| AJE46  | 11/30/2022 | TRANSFERS TO OTHER CO FUNDS   | 044 00-475.50 044 | 53,380.43  |             |
| AJE46  | 11/30/2022 | TRANSFERS TO OTHER CO FUNDS   | 044 00-475.50 044 | 29,501.74  |             |
| AJE46  | 11/30/2022 | COUNTY MOTOR FUEL TAX         | 081 00-333.10 081 | 247,554.23 |             |
| AJE46  | 11/30/2022 | MISC                          | 081 00-370.00 081 | 31,617.58  |             |
| AJE46  | 11/30/2022 | TRANSFER FROM CO FUNDS        | 081 00-392.50 081 |            | -247,554.23 |
| AJE46  | 11/30/2022 | TRANSFER FROM CO FUNDS        | 081 00-392.50 081 |            | -31,617.58  |
| to reclass county Highway transfers                                |            |                               |                   |            |             |
| AJE47  | 11/30/2022 | CASH IN BANK                  | 100 00-102.00 100 | 1,727.97   |             |
| AJE47  | 11/30/2022 | IMRF PAYABLE                  | 100 00-235.00 100 |            | -18,434.82  |
| AJE47  | 11/30/2022 | FUND BALANCE                  | 100 00-270.00 100 | 16,706.85  |             |

To adjust withholding clearing fund to actual

| Number | Date       | Name   | Account No        | Debit      | Credit      |
|--------|------------|--|-------------------|------------|-------------|
| AJE48  | 11/30/2022 | CASH IN BANK   | 050 00-102.00 050 | 57,980.97  |             |
| AJE48  | 11/30/2022 | MISCELLANEOUS  | 050 00-237.09 050 |            | -17,526.45  |
| AJE48  | 11/30/2022 | SECTION 125 MEDICAL  | 050 00-237.27 050 |            | -40,454.52  |
|        |            | To adjust payroll clearing to actual balance<br>actual balance                                 |                   |            |             |
| AJE49  | 11/30/2022 | CO TREAS (INT EARNINGS)  | 001 00-361.00 001 | 1,086.63   |             |
| AJE49  | 11/30/2022 | OTHER TRANSFERS FROM CO FUNDS  | 001 00-392.50 001 |            | -1,086.63   |
|        |            | To adjust for transfer activity noted during testing   |                   |            |             |
| AJE50  | 11/30/2022 | ACCOUNTS RECEIVABLE  | 086 00-130.01 086 |            | -441,675.51 |
| AJE50  | 11/30/2022 | MISC   | 086 00-370.00 086 | 441,675.51 |             |
|        |            | To reclass FY21 grant revenue received in FY22   |                   |            |             |
| AJE51  | 11/30/2022 | ACCTS REC--OTHER   | 103 1510 203      |            | -72,652.61  |
| AJE51  | 11/30/2022 | ACCTS REC--OTHER   | 103 1510 203      | 45,225.80  |             |
| AJE51  | 11/30/2022 | OTHER INCOME   | 103 480000 203    | 72,652.61  |             |
| AJE51  | 11/30/2022 | OTHER INCOME   | 103 480000 203    |            | -45,225.80  |
|        |            | To reverse PY AR and post CY AR<br>for expense reimbursements from Schuyler County Health Dept |                   |            |             |
| AJE52  | 11/30/2022 | FUND BALANCE   | 024 00-270.00 024 |            | -285,941.00 |
| AJE52  | 11/30/2022 | McDON CO PROP SHARE OF BUDGET  | 024 00-394.05 024 | 348,801.00 |             |
| AJE52  | 11/30/2022 | MCDONOUGH CO REIMBURSEMENT   | 024 00-476.05 024 |            | -62,860.00  |
|        |            | To correct Court Services fund for GASB 84   |                   |            |             |
| AJE53  | 11/30/2022 | ACCOUNTS PAYABLE   | 001 00-202.00 001 |            | -90,929.24  |
| AJE53  | 11/30/2022 | COUNTY ALERT SYSTEM  | 001 31-430.00 001 | 12,890.23  |             |
| AJE53  | 11/30/2022 | OFFICE SUPPLIES  | 001 31-455.00 001 | 83.40      |             |
| AJE53  | 11/30/2022 | CHILD CARE   | 001 42-430.00 001 | 25,025.00  |             |
| AJE53  | 11/30/2022 | POSTAGE FOR METER  | 001 50-424.00 001 | 1,101.00   |             |
| AJE53  | 11/30/2022 | TRAINING AND EDUCATION   | 001 50-425.00 001 | 913.05     |             |
| AJE53  | 11/30/2022 | COMPUTER SERVICES  | 001 50-427.00 001 | 1,840.00   |             |
| AJE53  | 11/30/2022 | MISCELLANEOUS  | 001 51-456.00 001 | 330.00     |             |
| AJE53  | 11/30/2022 | SUPPLIES   | 001 52-455.00 001 | 180.31     |             |
| AJE53  | 11/30/2022 | OFFICE SUPPLIES  | 001 53-455.00 001 | 613.33     |             |
| AJE53  | 11/30/2022 | OFFICE SUPPLIES  | 001 55-455.00 001 | 567.94     |             |
| AJE53  | 11/30/2022 | MISCELLANEOUS  | 001 55-470.00 001 | 5,824.69   |             |
| AJE53  | 11/30/2022 | MONTHLY ACCESS FEE   | 001 55-494.05 001 | 974.16     |             |
| AJE53  | 11/30/2022 | COMPUTER PURCHASES   | 001 55-494.10 001 | 267.50     |             |
| AJE53  | 11/30/2022 | TRANSPORTATION EXPENSE   | 001 56-423.00 001 | 38.36      |             |
| AJE53  | 11/30/2022 | MEDICAL-OTHER  | 001 56-436.00 001 | 536.00     |             |
| AJE53  | 11/30/2022 | OFFICE SUPPLIES  | 001 58-455.00 001 | 1,141.75   |             |
| AJE53  | 11/30/2022 | OUTSIDE ATTORNEY SERVICE   | 001 58-457.00 001 | 315.00     |             |
| AJE53  | 11/30/2022 | OFFICES SUPPLIES   | 001 59-455.00 001 | 81.09      |             |
| AJE53  | 11/30/2022 | COURT ORDERED MEDICALS   | 001 61-436.00 001 | 560.00     |             |

| Number | Date       | Name                           | Account No        | Debit     | Credit     |
|--------|------------|--------------------------------|-------------------|-----------|------------|
| AJE53  | 11/30/2022 | OFFICE SUPPLIES                | 001 61-455.00 001 | 674.67    |            |
| AJE53  | 11/30/2022 | COURT APPOINTED ATTORNEY       | 001 64-429.00 001 | 13,559.25 |            |
| AJE53  | 11/30/2022 | CHILD PROT DATA CRTS PROJECT   | 001 64-432.00 001 | 1,352.50  |            |
| AJE53  | 11/30/2022 | JUDGES SUPPLIES                | 001 64-455.00 001 | 959.00    |            |
| AJE53  | 11/30/2022 | TELEPHONE                      | 001 65-420.00 001 | 137.62    |            |
| AJE53  | 11/30/2022 | TELEPHONE REPAIR               | 001 65-420.01 001 | 495.00    |            |
| AJE53  | 11/30/2022 | UTILITIES                      | 001 65-421.00 001 | 292.97    |            |
| AJE53  | 11/30/2022 | BUILDING SUPPLIES              | 001 65-457.00 001 | 632.02    |            |
| AJE53  | 11/30/2022 | CONTRACTUAL SERVICES           | 001 65-494.00 001 | 70.00     |            |
| AJE53  | 11/30/2022 | Equipment                      | 001 66-494.00 001 | 103.18    |            |
| AJE53  | 11/30/2022 | ELECTION SUPPLIES              | 001 72-455.00 001 | 19,370.22 |            |
| AJE53  | 11/30/2022 | ACCOUNT PAYABLE                | 011 00-202.00 011 |           | -2,624.54  |
| AJE53  | 11/30/2022 | SHELTER MAINTENANCE            | 011 00-410.00 011 | 215.10    |            |
| AJE53  | 11/30/2022 | TELEPHONE                      | 011 00-420.00 011 | 457.92    |            |
| AJE53  | 11/30/2022 | SUPPLIES                       | 011 00-455.00 011 | 1,666.73  |            |
| AJE53  | 11/30/2022 | GASOLINE                       | 011 00-456.00 011 | 82.42     |            |
| AJE53  | 11/30/2022 | MISCELLANEOUS EXPENSE          | 011 00-476.00 011 | 202.37    |            |
| AJE53  | 11/30/2022 | ACCOUNT PAYABLE                | 013 00-202.00 013 |           | -4,049.57  |
| AJE53  | 11/30/2022 | TRANSPORTATION                 | 013 00-450.00 013 | 436.00    |            |
| AJE53  | 11/30/2022 | MISCELLANEOUS                  | 013 00-476.00 013 | 87.00     |            |
| AJE53  | 11/30/2022 | ASSIST FOR VETS & FAMILY       | 013 00-476.07 013 | 3,526.57  |            |
| AJE53  | 11/30/2022 | ACCOUNT PAYABLE                | 017 00-202.00 017 |           | -2,915.00  |
| AJE53  | 11/30/2022 | COMPUTERIZATION                | 017 00-427.00 017 | 2,915.00  |            |
| AJE53  | 11/30/2022 | ACCOUNT PAYABLE                | 019 00-202.00 019 |           | -892.11    |
| AJE53  | 11/30/2022 | COMPUTER MAINT/SUPPORT         | 019 00-459.05 019 | 892.11    |            |
| AJE53  | 11/30/2022 | ACCOUNT PAYABLE                | 020 00-202.00 020 |           | -33,593.85 |
| AJE53  | 11/30/2022 | MAINT.-VEHICLES & EQUIP.       | 020 00-411.00 020 | 638.05    |            |
| AJE53  | 11/30/2022 | MAINT-ROADS(CONTRACT WORK)     | 020 00-415.00 020 | 8,784.93  |            |
| AJE53  | 11/30/2022 | MAINT.- OTHER (CONTRACT WORK)  | 020 00-416.00 020 | 8,000.00  |            |
| AJE53  | 11/30/2022 | OFFICE SUPPLIES                | 020 00-455.00 020 | 1,020.24  |            |
| AJE53  | 11/30/2022 | GASOLINE, DIESEL & LUBRICATING | 020 00-456.00 020 | 14,862.33 |            |
| AJE53  | 11/30/2022 | OPERATING SUPPLIES-GRAVEL,ROCK | 020 00-463.00 020 | 288.30    |            |
| AJE53  | 11/30/2022 | ACCOUNT PAYABLE                | 021 00-202.00 021 |           | -60,959.47 |
| AJE53  | 11/30/2022 | BRIDGE AND ROAD CONSTRUCTION   | 021 00-495.00 021 | 60,959.47 |            |
| AJE53  | 11/30/2022 | ACCOUNT PAYABLE                | 022 00-202.00 022 |           | -207.55    |
| AJE53  | 11/30/2022 | OPER SUP-GRAVEL, ROCK          | 022 00-463.00 022 | 207.55    |            |
| AJE53  | 11/30/2022 | ACCOUNT PAYABLE                | 023 00-202.00 023 |           | -11,126.85 |
| AJE53  | 11/30/2022 | ENGINEERING SERVICES           | 023 00-428.00 023 | 11,126.85 |            |
| AJE53  | 11/30/2022 | ACCOUNT PAYABLE                | 024 00-202.00 024 |           | -2,210.91  |
| AJE53  | 11/30/2022 | EQUIPMENT MAINTENANCE          | 024 00-416.00 024 | 336.69    |            |
| AJE53  | 11/30/2022 | TELEPHONE                      | 024 00-420.00 024 | 110.31    |            |
| AJE53  | 11/30/2022 | DRUG COURT EQUIPMENT           | 024 00-421.02 024 | 12.99     |            |
| AJE53  | 11/30/2022 | DRUG COURT TRAINING            | 024 00-421.03 024 | 168.08    |            |
| AJE53  | 11/30/2022 | PRETRIAL TRAVEL                | 024 00-422.01 024 | 26.25     |            |
| AJE53  | 11/30/2022 | TRAVEL                         | 024 00-423.00 024 | 474.08    |            |
| AJE53  | 11/30/2022 | AUTO TECH TRAVEL               | 024 00-423.02 024 | 541.25    |            |
| AJE53  | 11/30/2022 | SEX OFFENDER TRAVEL            | 024 00-423.06 024 | 82.50     |            |
| AJE53  | 11/30/2022 | POSTAGE                        | 024 00-424.00 024 | 141.45    |            |
| AJE53  | 11/30/2022 | PROFESSIONAL/TRAINING          | 024 00-434.00 024 | 168.08    |            |
| AJE53  | 11/30/2022 | OFFICE SUPPLIES                | 024 00-455.00 024 | 149.23    |            |
| AJE53  | 11/30/2022 | ACCOUNT PAYABLE                | 025 00-202.00 025 |           | -327.35    |
| AJE53  | 11/30/2022 | HEALTH INSURANCE PAYMENT       | 025 00-403.01 025 | 327.35    |            |
| AJE53  | 11/30/2022 | ACCOUNT PAYABLE                | 027 00-202.00 027 |           | -320.99    |
| AJE53  | 11/30/2022 | GASOLINE, DIESEL & LUBRICATING | 027 00-467.00 027 | 320.99    |            |
| AJE53  | 11/30/2022 | ACCOUNT PAYABLE                | 036 00-202.00 036 |           | -200.00    |
| AJE53  | 11/30/2022 | COMPUTER PROGRAMING & TRAINING | 036 00-427.00 036 | 200.00    |            |
| AJE53  | 11/30/2022 | ACCOUNT PAYABLE                | 037 00-202.00 037 |           | -126.25    |

| Number   | Date       | Name                          | Account No        | Debit      | Credit      |
|--|------------|-------------------------------|-------------------|------------|-------------|
| AJE53  | 11/30/2022 | OFFICE SUPPLIES               | 037 00-455.00 037 | 126.25     |             |
| AJE53  | 11/30/2022 | ACCOUNT PAYABLE               | 042 00-202.00 042 |            | -9,166.44   |
| AJE53  | 11/30/2022 | BUILDING IMPROVEMENTS         | 042 00-410.00 042 | 8,905.15   |             |
| AJE53  | 11/30/2022 | OFFICE SUPPLIES               | 042 00-455.00 042 | 261.29     |             |
| AJE53  | 11/30/2022 | ACCOUNTS PAYABLE              | 043 00-202.00 043 |            | -3,552.13   |
| AJE53  | 11/30/2022 | TRI COUNTY R&WM               | 043 00-460.00 043 | 3,552.13   |             |
| AJE53  | 11/30/2022 | ACCOUNT PAYABLE               | 044 00-202.00 044 |            | -183,621.52 |
| AJE53  | 11/30/2022 | MAINT - ROADS                 | 044 00-415.00 044 | 183,621.52 |             |
| AJE53  | 11/30/2022 | ACCOUNT PAYABLE               | 048 00-202.00 048 |            | -719.50     |
| AJE53  | 11/30/2022 | OFFICE IMPROVEMENT            | 048 00-427.00 048 | 385.00     |             |
| AJE53  | 11/30/2022 | OFFICE SUPPLIES               | 048 00-455.00 048 | 334.50     |             |
| AJE53  | 11/30/2022 | ACCOUNTS PAYABLE              | 049 00-202.00 049 |            | -3,176.11   |
| AJE53  | 11/30/2022 | ARRESTEE'S MEDICAL            | 049 00-456.00 049 | 3,176.11   |             |
| AJE53  | 11/30/2022 | ACCOUNTS PAYABLE              | 065 00-202.00 065 |            | -19,493.71  |
| AJE53  | 11/30/2022 | PRISONERS SUPPLIES            | 065 00-437.01 065 | 360.78     |             |
| AJE53  | 11/30/2022 | PRISONER MEALS                | 065 00-438.00 065 | 810.00     |             |
| AJE53  | 11/30/2022 | TRANSPORTING PRISONERS        | 065 00-438.01 065 | 386.58     |             |
| AJE53  | 11/30/2022 | VEHICLE MAINT                 | 065 00-440.00 065 | 4,142.13   |             |
| AJE53  | 11/30/2022 | VEHICLE FUEL                  | 065 00-441.00 065 | 11,162.53  |             |
| AJE53  | 11/30/2022 | POLICE TRAINING               | 065 00-443.00 065 | 18.21      |             |
| AJE53  | 11/30/2022 | UNIFORMS & VESTS              | 065 00-445.00 065 | 2,613.48   |             |
| AJE53  | 11/30/2022 | ACCOUNTS PAYABLE              | 067 00-202.00 067 |            | -380.00     |
| AJE53  | 11/30/2022 | MISC EXPENSE                  | 067 00-476.00 067 | 380.00     |             |
| AJE53  | 11/30/2022 | ACCOUNT PAYABLE               | 076 00-202.00 076 |            | -8,240.76   |
| AJE53  | 11/30/2022 | GIS CARTOGRAPHER              | 076 00-450.00 076 | 8,225.00   |             |
| AJE53  | 11/30/2022 | OFFICE SUPPLIES               | 076 00-455.00 076 | 15.76      |             |
| AJE53  | 11/30/2022 | ACCOUNTS PAYABLE              | 081 00-202.00 081 |            | -8,738.04   |
| AJE53  | 11/30/2022 | PURCHASE VEHICLES & EQUIPMENT | 081 00-493.00 081 | 8,738.04   |             |
| AJE53  | 11/30/2022 | ACCOUNTS PAYABLE              | 085 00-202.00 085 |            | -7,849.97   |
| AJE53  | 11/30/2022 | SERVICE CONTRACTS             | 085 00-416.00 085 | 4,580.95   |             |
| AJE53  | 11/30/2022 | OFFICE SUPPLIES               | 085 00-455.00 085 | 3,269.02   |             |
| AJE53  | 11/30/2022 | ACCOUNTS PAYABLE              | 087 00-202.00 087 |            | -2,997.73   |
| AJE53  | 11/30/2022 | AMERICAN RESCUE PLAN ACT      | 087 00-410.00 087 | 2,997.73   |             |
| To Record CY AP  |            |                               |                   |            |             |
| AJE54  | 11/30/2022 | ACCOUNT PAYABLE               | 020 00-202.00 020 |            | -233,741.73 |
| AJE54  | 11/30/2022 | MAINT-ROADS(CONTRACT WORK)    | 020 00-415.00 020 | 233,741.73 |             |
| AJE54  | 11/30/2022 | ACCOUNT PAYABLE               | 022 00-202.00 022 |            | -37,702.30  |
| AJE54  | 11/30/2022 | MAINT - ROADS                 | 022 00-415.00 022 | 37,702.30  |             |
| AJE54  | 11/30/2022 | ACCOUNTS PAYABLE              | 068 00-202.00 068 |            | -21,578.01  |
| AJE54  | 11/30/2022 | EQUIPMENT                     | 068 00-456.00 068 | 21,578.01  |             |
| To post additional AP from subsequent disbursement testing   |            |                               |                   |            |             |
| AJE55  | 11/30/2022 | CASH-CHECKING CNB             | 103 1010 203      | 44,045.21  |             |
| AJE55  | 11/30/2022 | OTHER INCOME                  | 103 480000 203    |            | -44,045.21  |
| To post January 22 receipt from<br>Schuyler County Health Department for November 21 expense reimbursement |            |                               |                   |            |             |
| AJE 56   | 11/30/2022 | DEFERRED GRANT REVENUE        | 209600 ELMS       |            | -81,645.72  |
| AJE 56   | 11/30/2022 | MISCELLANEOUS INCOME          | 317000 ELMS       | 81,645.72  |             |
| To defer ARPA money received in FY22   |            |                               |                   |            |             |



| Number  | Date       | Name                             | Account No           | Debit        | Credit        |
|---|------------|----------------------------------|----------------------|--------------|---------------|
| AJE 57  | 11/30/2022 | CASH IN BANK-MUTUAL MEDICAL      | 025 00-103.00 025    |              | -37,244.05    |
| AJE 57  | 11/30/2022 | CLAIM REIMB                      | 025 00-395.00 025    |              | -139,889.73   |
| AJE 57  | 11/30/2022 | CLAIMS PAID                      | 025 00-420.00 025    |              |               |
| AJE 57  | 11/30/2022 | ADMINISTRATIVE FEES              | 025 00-430.00 025    | 73,348.54    |               |
| AJE 57  | 11/30/2022 | MISCELLANEOUS EXPENSE            | 025 00-476.00 025    | 103,785.24   |               |
| To adjust self insurance fund to actual balances                    |            |                                  |                      |              |               |
| AJE 58  | 11/30/2022 | Deferred Outflows/Resources-OPEB | 131005 ELMS          | 20,006.00    |               |
| AJE 58  | 11/30/2022 | NET OPEB OBLIGATION              | 205500 ELMS          |              | -20,406.00    |
| AJE 58  | 11/30/2022 | Deferred Inflow/Resources-OPEB   | 205705 ELMS          |              | -3,746.00     |
| AJE 58  | 11/30/2022 | FRINGE BENEFITS                  | 433000 ELMS          | 4,146.00     |               |
| AJE 58  | 11/30/2022 | DEFERRED OUTFLOWS-OPEB           | 998 00-116.00 GLTDAG |              | -33,737.00    |
| AJE 58  | 11/30/2022 | NET OPEB OBLIGATION              | 998 00-205.00 GLTDAG | 107,049.00   |               |
| AJE 58  | 11/30/2022 | DEFERRED INFLOWS-OPEB            | 998 00-207.00 GLTDAG |              | -80,355.00    |
| AJE 58  | 11/30/2022 | CHANGE IN OPEB                   | 998 00-280.00 GLTDAG | 7,043.00     |               |
| To record change in OPEB for FY22                                   |            |                                  |                      |              |               |
| AJE 59  | 11/30/2022 | Deferred revenue                 | 087 00-240.00 087    |              | -2,710,192.77 |
| AJE 59  | 11/30/2022 | US TREASURY                      | 087 00-330.00 087    | 2,710,192.77 |               |
| To defer APRA funds   |            |                                  |                      |              |               |
| AJE 60  | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL        | 001 00-130.01 001    |              | -56,188.43    |
| AJE 60  | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL        | 001 00-130.01 001    | 10,139.24    |               |
| AJE 60  | 11/30/2022 | ST/IL (CIVIL DEFENSE)            | 001 00-334.07 001    |              | -7,173.67     |
| AJE 60  | 11/30/2022 | COVID PUBLIC ASSISTANCE          | 001 00-343.04 001    | 44,870.09    |               |
| AJE 60  | 11/30/2022 | MULTI HAZARD MITIGATION PLAN     | 001 00-343.05 001    | 11,318.34    |               |
| AJE 60  | 11/30/2022 | MULTI HAZARD MITIGATION PLAN     | 001 00-343.05 001    |              | -2,965.57     |
| To reverse PY Receivable for FEMA and Hazard Mitigation and book CY |            |                                  |                      |              |               |
| AJE 61  | 11/30/2022 | ACCOUNTS RECEIVABLE              | 001 00-130.02 001    |              | -21,602.08    |
| AJE 61  | 11/30/2022 | UNAVAILABLE GRANT REVENUE        | 001 00-240.01 001    | 21,602.08    |               |
| To reverse PY deferred and receivable for FEMA                      |            |                                  |                      |              |               |
| AJE 62  | 11/30/2022 | ACCOUNTS RECEIVABLE OTHER        | 001 00-132.00 001    |              | -99,994.58    |
| AJE 62  | 11/30/2022 | ST/IL (CURE ACT)                 | 001 00-334.33 001    | 99,994.58    |               |
| To reverse PY revenue and receivable for CURES                      |            |                                  |                      |              |               |
| AJE 63  | 11/30/2022 | ACCOUNTS RECEIVABLE-ST OF IL     | 103 1500 203         |              | -281,342.39   |
| AJE 63  | 11/30/2022 | ACCOUNTS RECEIVABLE-ST OF IL     | 103 1500 203         | 117,643.67   |               |
| AJE 63  | 11/30/2022 | ACCOUNTS RECEIVABLE-ST OF IL     | 103 1500 203         | 83,746.59    |               |
| AJE 63  | 11/30/2022 | ACCTS REC--OTHER                 | 103 1510 203         |              | -1,242.35     |
| AJE 63  | 11/30/2022 | ACCTS REC--OTHER                 | 103 1510 203         | 8,671.80     |               |
| AJE 63  | 11/30/2022 | Accounts Payable-Vendors/Audit   | 103 2005 203         |              | -7,268.43     |
| AJE 63  | 11/30/2022 | DEFERRED GRANT REVENUE           | 103 2100 203         | 612.31       |               |
| AJE 63  | 11/30/2022 | DEFERRED GRANT REVENUE           | 103 2100 203         | 81,239.44    |               |
| AJE 63  | 11/30/2022 | DEFERRED GRANT REVENUE           | 103 2100 203         |              | -155,255.56   |
| AJE 63  | 11/30/2022 | DEFERRED GRANT REVENUE           | 103 2100 203         |              | -1,652.85     |
| AJE 63  | 11/30/2022 | Federally Audited Grants         | 103 430001 203       | 107,616.73   |               |
| AJE 63  | 11/30/2022 | Federally Audited Grants         | 103 430001 203       | 62,837.17    |               |
| AJE 63  | 11/30/2022 | State Grants / Contracts         | 103 440001 203       | 93,728.57    |               |

| Number | Date       | Name   | Account No            | Debit      | Credit      |
|--------|------------|--|-----------------------|------------|-------------|
| AJE 63 | 11/30/2022 | State Grants / Contracts   | 103 440001 203        |            | -612.31     |
| AJE 63 | 11/30/2022 | State Grants / Contracts   | 103 440001 203        |            | -115,990.82 |
| AJE 63 | 11/30/2022 | Local Contracts  | 103 470001 203        | 7,268.43   |             |
|        |            | To reverse out PY Receivable and Revenue and book CY for Health Department |                       |            |             |
| AJE 64 | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL  | 001 00-130.01 001     | 1,399.90   |             |
| AJE 64 | 11/30/2022 | ST/IL (CHILD PROT DATA CRTS PROJ)  | 001 00-334.32 001     |            | -1,399.90   |
|        |            | To book CY receivable for CDC Grant  |                       |            |             |
| AJE 65 | 11/30/2022 | Due From Other Funds   | 103 1523 203          |            | -3,577.09   |
| AJE 65 | 11/30/2022 | Due From Other Funds   | 103 1523 203          | 9,950.02   |             |
| AJE 65 | 11/30/2022 | TRANSFERS FROM TB FUND   | 103 474731 203        |            | -6,372.93   |
| AJE 65 | 11/30/2022 | DUE TO OTHER FUNDS   | 009 00-230.52 009     | 3,577.09   |             |
| AJE 65 | 11/30/2022 | DUE TO OTHER FUNDS   | 009 00-230.52 009     |            | -9,950.02   |
| AJE 65 | 11/30/2022 | TRASNFERS TO HEALTH DEPARTMENT   | 009 00-475.00 009 009 | 6,372.93   |             |
|        |            | To reverse and book transfer for San Board Grant                           |                       |            |             |
| AJE 66 | 11/30/2022 | CASH IN BANK   | 103 00-102.00 103     | 80,093.41  |             |
| AJE 66 | 11/30/2022 | CASH IN BANK   | 103 00-102.01 103     |            | -10,035.85  |
| AJE 66 | 11/30/2022 | INVESTMENTS  | 103 00-103.00 103     |            | -10,000.00  |
| AJE 66 | 11/30/2022 | DUE TO OTHERS-CASH BONDS   | 103 00-230.53 103     |            | -60,057.56  |
| AJE 66 | 11/30/2022 | INTEREST INCOME  | 103 00-361.00 103     |            | -394.00     |
| AJE 66 | 11/30/2022 | CLERK FEES   | 103 00-362.00 103     |            | -250,591.53 |
| AJE 66 | 11/30/2022 | COUNTY TRAFFIC FEES  | 103 00-363.00 103     |            | -73,817.80  |
| AJE 66 | 11/30/2022 | ST ATTN CRIMINAL FINES   | 103 00-364.00 103     |            | -181,177.14 |
| AJE 66 | 11/30/2022 | ST ATTN FEES   | 103 00-365.00 103     |            | -1,861.03   |
| AJE 66 | 11/30/2022 | SHERIFF FEES   | 103 00-366.00 103     |            | -106,814.56 |
| AJE 66 | 11/30/2022 | CO TREAS MISC FEES   | 103 00-367.00 103     |            | -8,254.84   |
| AJE 66 | 11/30/2022 | PUBLIC DEFENDER FEE  | 103 00-368.00 103     |            | -12,986.00  |
| AJE 66 | 11/30/2022 | 2% LEADS COLLECTION FEE  | 103 00-369.20 103     |            | -58.46      |
| AJE 66 | 11/30/2022 | BOND FORFEITURES   | 103 00-370.00 103     |            | -19,180.92  |
| AJE 66 | 11/30/2022 | COURT SECURITY FEES  | 103 00-371.00 103     |            | -78,334.99  |
| AJE 66 | 11/30/2022 | CLERK OPERATIONS & ADMIN   | 103 00-373.00 103     |            | -17,169.87  |
| AJE 66 | 11/30/2022 | COURT AUTOMATION   | 103 00-374.00 103     |            | -46,199.24  |
| AJE 66 | 11/30/2022 | COURT SYSTEMS MAINT FUND   | 103 00-375.00 103     |            | -16,326.59  |
| AJE 66 | 11/30/2022 | DOCUMENT STORAGE   | 103 00-376.00 103     |            | -46,556.60  |
| AJE 66 | 11/30/2022 | Child Advocacy Center  | 103 00-377.00 103     |            | -4,889.35   |
| AJE 66 | 11/30/2022 | Drug Court   | 103 00-378.00 103     |            | -4,447.75   |
| AJE 66 | 11/30/2022 | Electronic Citation  | 103 00-379.00 103     |            | -10,890.00  |
| AJE 66 | 11/30/2022 | State's Attorney Automation Fee  | 103 00-380.00 103     |            | -1,309.00   |
| AJE 66 | 11/30/2022 | Work Release   | 103 00-381.00 103     |            | -268.86     |
| AJE 66 | 11/30/2022 | Work Release   | 103 00-381.00 103     |            | -5,551.20   |
| AJE 66 | 11/30/2022 | Operations Fee   | 103 00-385.00 103     |            | -2,890.61   |
| AJE 66 | 11/30/2022 | Probations Fee   | 103 00-386.00 103     |            | -55,038.95  |
| AJE 66 | 11/30/2022 | Library Law Fee  | 103 00-387.00 103     |            | -1,665.00   |
| AJE 66 | 11/30/2022 | Interstate Transfer Fees   | 103 00-388.00 103     |            | -328.00     |
| AJE 66 | 11/30/2022 | County Drug Fees   | 103 00-389.00 103     |            | -2,840.42   |
| AJE 66 | 11/30/2022 | Public Defender Automation Fee   | 103 00-391.00 103     |            | -514.98     |
| AJE 66 | 11/30/2022 | TRANSFER FEES TO GENERAL FUND  | 103 00-475.00 103     | 950,357.69 |             |
|        |            | To adjust Circuit Clerk TB   |                       |            |             |

| Number   | Date       | Name                               | Account No          | Debit                | Credit                |
|--|------------|------------------------------------|---------------------|----------------------|-----------------------|
| AJE 67   | 11/30/2022 | ACCOUNTS RECEIVABLE-ST IL          | 023 00-130.01 023   |                      | -31,804.88            |
| AJE 67   | 11/30/2022 | MISC                               | 023 00-370.00 023   | 31,804.88            |                       |
| AJE 67   | 11/30/2022 | ACCOUNTS RECEIVABLE                | 041 00-130.01 041   |                      | -14,378.34            |
| AJE 67   | 11/30/2022 | COUNTY-AID, TWP & VILLAGES         | 041 00-370.20 041   | 14,378.34            |                       |
| To reverse PY receivables                                    |            |                                    |                     |                      |                       |
| AJE 68   | 11/30/2022 | INFRASTRUCTURE-ACCUM DEPRECIATION  | 999 00-181.01 GFAAG |                      | -208,706.81           |
| AJE 68   | 11/30/2022 | BUILDINGS-ACCUM DEPRECIATION       | 999 00-182.01 GFAAG |                      | -47,179.13            |
| AJE 68   | 11/30/2022 | BUILDING IMPROV-ACCUM DEPRECIATION | 999 00-183.01 GFAAG |                      | -87,110.92            |
| AJE 68   | 11/30/2022 | MAINT EQUIPT-ACCUM DEPRECIATION    | 999 00-184.01 GFAAG |                      | -51,674.53            |
| AJE 68   | 11/30/2022 | OFFICE EQUIPT-ACCUM DEPRECIATION   | 999 00-185.01 GFAAG |                      | -14,716.50            |
| AJE 68   | 11/30/2022 | COMPUTER EQUIPT-ACCUM DEPRECIATION | 999 00-186.01 GFAAG |                      | -4,589.05             |
| AJE 68   | 11/30/2022 | SOFT PROJ (GIS)-ACCUM DEPRECIATION | 999 00-187.01 GFAAG |                      | -1,092.76             |
| AJE 68   | 11/30/2022 | VEHICLES-ACCUM DEPRECIATION        | 999 00-190.01 GFAAG |                      | -80,140.39            |
| AJE 68   | 11/30/2022 | DEPREC EXP-GEN GOV                 | 999 00-400.00 GFAAG | 77,832.18            |                       |
| AJE 68   | 11/30/2022 | DEPR EXP-PUBLIC SAFETY             | 999 00-401.00 GFAAG | 86,996.48            |                       |
| AJE 68   | 11/30/2022 | DEPR EXP-CORRECTIONS               | 999 00-403.00 GFAAG | 41,255.83            |                       |
| AJE 68   | 11/30/2022 | DEPR EXP-JUDICIARY & COURT RELATED | 999 00-404.00 GFAAG | 5,642.86             |                       |
| AJE 68   | 11/30/2022 | DEPR EXP-TRANSPORTATION            | 999 00-405.00 GFAAG | 259,966.66           |                       |
| AJE 68   | 11/30/2022 | DEPR EXP-PUBLIC HEALTH & WELFARE   | 999 00-406.00 GFAAG | 23,516.08            |                       |
| TO record depreciation expense for the county's fixed assets |            |                                    |                     |                      |                       |
| AJE 69   | 11/30/2022 | INFRASTRUCTURE CAPITAL ASSETS      | 999 00-181.00 GFAAG | 2,442,243.98         |                       |
| AJE 69   | 11/30/2022 | BUILDING IMPROVEMENTS              | 999 00-183.00 GFAAG | 13,194.75            |                       |
| AJE 69   | 11/30/2022 | MAINTENANCE EQUIPMENT              | 999 00-184.00 GFAAG | 16,492.00            |                       |
| AJE 69   | 11/30/2022 | OFFICE EQUIPMENT                   | 999 00-185.00 GFAAG | 12,950.00            |                       |
| AJE 69   | 11/30/2022 | SOFTWARE PROJECT (GIS)             | 999 00-187.00 GFAAG | 16,391.41            |                       |
| AJE 69   | 11/30/2022 | CONSTRUCTION IN PROGRESS           | 999 00-195.00 GFAAG | 256,419.01           |                       |
| AJE 69   | 11/30/2022 | INVESTMENT IN CAPITAL ASSETS       | 999 00-270.00 GFAAG |                      | -2,757,691.15         |
| To post current year capital asset additions                 |            |                                    |                     |                      |                       |
| AJE 70   | 11/30/2022 | VEHICLES                           | 999 00-190.00 GFAAG |                      | -50,363.00            |
| AJE 70   | 11/30/2022 | VEHICLES-ACCUM DEPRECIATION        | 999 00-190.01 GFAAG | 50,363.00            |                       |
| AJE 70   | 11/30/2022 | CONSTRUCTION IN PROGRESS           | 999 00-195.00 GFAAG |                      | -175,907.34           |
| AJE 70   | 11/30/2022 | INVESTMENT IN CAPITAL ASSETS       | 999 00-270.00 GFAAG | 175,907.34           |                       |
| To record capital asset disposals for FY22                   |            |                                    |                     |                      |                       |
|  |            |                                    |                     | <b>35,328,326.17</b> | <b>-35,328,326.17</b> |

PASSED ADJUSTMENTS

**McDONOUGH COUNTY**

(CLIENT)

General  
(OPINION UNIT)

For the Year Ended 11/30/2022

All entries posted as Debit (Credit)

| Description  | Assets/Deferred<br>Outflows of<br>Resources | (Liabilities/<br>Deferred Inflows<br>of Resources) | (Net Position/<br>Fund Balance) | Change in<br>Net Position/<br>Fund Balance |
|--|---|--|---------------------------------|--|
| Current Effect of Prior Period Passed AJE's<br>that have carried forward to Current Period | \$ -  | \$ -   | \$ (11,420)                     | \$ 11,420                                  |
| Understatement of CY postage inventory/<br>Overstatement of CY postage expense             | 5,779                                       |  |                                 | (5,779)                                    |
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|  |   |  |                                 |  |
| Totals   | \$ 5,779                                    | \$ -   | \$ (11,420)                     | \$ 5,641                                   |

**McDONOUGH COUNTY**

(CLIENT)

Township Motor Fuel Tax Fund

(OPINION UNIT)

For the Year Ended 11/30/2022

All entries posted as Debit (Credit)

| Description  | Assets/Deferred<br>Outflows of<br>Resources | (Liabilities/<br>Deferred Inflows<br>of Resources) | (Net Position/<br>Fund Balance) | Change in<br>Net Position/<br>Fund Balance |
|--|---|--|---------------------------------|--|
| Current Effect of Prior Period Passed AJE's<br>that have carried forward to Current Period | \$ -  | \$ -   | \$ -                            | \$ -                                       |
| Understatement of Prior Year Expenses  |   |  | 82,753                          | (82,753)                                   |
|  |   |  |                                 |  |
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| Totals   | <u>\$ -</u>                                 | <u>\$ -</u>  | <u>\$ 82,753</u>                | <u>\$ (82,753)</u>                         |



PASSED ADJUSTMENTS

**McDONOUGH COUNTY**

(CLIENT)

Nonmajor Funds

(OPINION UNIT)

For the Year Ended

11/30/2022

All entries posted as Debit (Credit)

| Description  | Assets/Deferred<br>Outflows of<br>Resources | (Liabilities/<br>Deferred Inflows<br>of Resources) | (Net Position/<br>Fund Balance) | Change in<br>Net Position/<br>Fund Balance |
|--|---|--|---------------------------------|--|
| Current Effect of Prior Period Passed AJE's<br>that have carried forward to Current Period | \$ -  | \$ -   | \$ (35,589)                     | \$ 35,589                                  |
| Overstatement of Misc Rev (Fund 021)   | -   | -  | (23,032)                        | 23,032                                     |
| Overstatement of Cash (Fund 103)   | (23,776)                                    |  |                                 | 23,776                                     |
| Understatement of Administrative Fees (Fund 025)   |   |  | 52,125                          | (52,125)                                   |
|  |   |  |                                 |  |
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| Totals   | \$ (23,776)                                 | \$ -   | \$ (6,496)                      | \$ 30,272                                  |

PASSED ADJUSTMENTS

**McDONOUGH COUNTY**

(CLIENT)

Government wide  
(OPINION UNIT)

For the Year Ended

11/30/2022

All entries posted as Debit (Credit)

| Description  | Assets/Deferred<br>Outflows of<br>Resources | (Liabilities/<br>Deferred Inflows<br>of Resources) | (Net Position/<br>Fund Balance) | Change in<br>Net Position/<br>Fund Balance |
|--|---|--|---------------------------------|--|
| Current Effect of Prior Period Passed AJE's<br>that have carried forward to Current Period | \$ -  | \$ -   | \$ (35,140)                     | \$ 35,140                                  |
| Overstatement of Vaccine Inventory   | (11,214)                                    |  |                                 | 11,214                                     |
| Understatement of PY Prepaid   |   |  | (3,475)                         | 3,475                                      |
| Overstatement of Misc Revenue  | -   | -  | (23,032)                        | 23,032                                     |
| Overstatement of Cash (Fund 103)   | (23,776)                                    |  |                                 | 23,776                                     |
| Understatement of CY postage inventory/<br>Overstatement of CY postage expense             | 5,779                                       |  |                                 | (5,779)                                    |
| Understatement of Administrative Fees (Fund 025)   |   |  | 52,125                          | (52,125)                                   |
| Understatement of PY Township MFT expenses   |   |  | 82,753                          | (82,753)                                   |
|  |   |  |                                 |  |
|  |   |  |                                 |  |
| Totals   | <u>\$ (29,211)</u>                          | <u>\$ -</u>  | <u>\$ 73,231</u>                | <u>\$ (44,020)</u>                         |



PASSED ADJUSTMENTS

**McDONOUGH COUNTY**

(CLIENT)

The Elms  
(OPINION UNIT)

For the Year Ended

11/30/2022

All entries posted as Debit (Credit)

| Description  | Assets/Deferred<br>Outflows of<br>Resources | (Liabilities/<br>Deferred Inflows<br>of Resources) | (Net Position/<br>Fund Balance) | Change in<br>Net Position/<br>Fund Balance |
|--|---|--|---------------------------------|--|
| Current Effect of Prior Period Passed AJE's<br>that have carried forward to Current Period | \$ -  | \$ -   |                                 |  |
| Understatement of Cash account   | 7,772                                       |  |                                 | (7,772)                                    |
| To record effect of lessee leases not<br>recorded under GASB Statement No. 87              | 26,857                                      | (20,953)   |                                 | (5,904)                                    |
|  |   |  |                                 |  |
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| Totals   | \$ 34,629                                   | \$ (20,953)  | \$ -                            | \$ (13,676)                                |

3051 Hollis Drive, 3<sup>rd</sup> Floor  
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, 2022, 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)**

### **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.

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

Per review of the Health Dept's Employee Handbook, a maximum of 30 days of vacation time may be accumulated by each employee. One health department employee has accumulated vacation time over the allowed limit. We recommend that all employees vacation time be adjusted to the maximum amount of carryover allowed at year end.

#### **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)**

#### **Federal Funds**

During our review of the federal financial participation funds, we noted incorrect rates were used to perform the calculation eleven months during the fiscal year. We recommend the Elms verify amounts used in the calculation with information posted on the Department of Health and Human Services website.

#### **Contact Tracing**

Sikich noted when testing the quarterly reports submitted for Contact Tracing that one report was submitted late. This did not affect the funding for the grant and the grant ended in March 2022, however we recommend that an emphasis is made to get all quarterly reports submitted on time.

#### **Travel Reimbursements**

Based upon review of supporting documentation for checks issued to employees, we noted the County does not have a consistent reporting process for mileage or travel reimbursements. We recommend that the County establish a formal policy regarding the submission of travel reimbursement costs.

#### **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.

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

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

#### **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.

#### **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.



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

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

#### **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. 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.
- 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.

## Future Accounting Pronouncements (Continued)

### GASB Statement No. 99 (Continued)

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.

- 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.

**Sikich LLP is a global company specializing in technology-enabled professional services.**

Now with more than 1,600 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

**INDUSTRIES**

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

|                             |                       |                            |
|-----------------------------|-----------------------|----------------------------|
| AGRICULTURE                 | AUTOMOTIVE            | CONSTRUCTION & REAL ESTATE |
| DISTRIBUTION & SUPPLY CHAIN | GOVERNMENT            | HIGH-TECH                  |
| LIFE SCIENCES               | MANUFACTURING         | NOT-FOR-PROFIT             |
| PRIVATE EQUITY              | PROFESSIONAL SERVICES |                            |

**SPECIALIZED SERVICES**

**ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES**

- Outsourced Accounting
- Audit & Assurance
- Consulting Services
- Employee Benefit Plan Audits
- International Tax
- Tax

**TECHNOLOGY**

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Cybersecurity & Compliance
- Digital Transformation Consulting

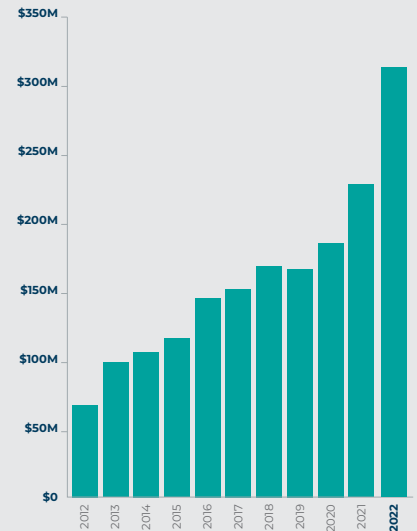
**ADVISORY**

- Forensic & Valuation Services
- Governance, Risk & Compliance Services
- Human Capital Management & Payroll Consulting
- Insurance Services
- Investment Banking\*
- Marketing & Communications
- Retirement Plan Services
- Regulatory, Quality & Compliance
- Site Selection & Business Incentives
- Succession Planning
- Supply Chain
- Transaction Advisory Services
- Wealth Management\*\*
- Workforce Risk Management

\* Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC.  
 \*\* Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

**WHO WE ARE**

TOTAL PARTNERS .....100+  
 TOTAL PERSONNEL .....1,600+  
 2022 REVENUE .....\$316.4M



**OFFICE LOCATIONS**

|                         |                        |
|-------------------------|------------------------|
| <b>Ahmedabad, GJ</b>    | <b>Sacramento, CA</b>  |
| <b>Akron, OH</b>        | 925.577.5144           |
| 330.864.6661            | <b>Milwaukee, WI</b>   |
| <b>Alexandria, VA</b>   | 262.754.9400           |
| 703.836.1350            | <b>Naperville, IL</b>  |
| 703.836.6701            | 630.566.8400           |
| <b>Bangalore, KA</b>    | <b>Peoria, IL</b>      |
| <b>Boston, MA</b>       | 309.694.4251           |
| 508.485.5588            | <b>Princeton, NJ</b>   |
| <b>Chattanooga, TN</b>  | 609.285.5000           |
| 423.954.3007            | <b>Springfield, IL</b> |
| <b>Chicago, IL</b>      | 217.793.3363           |
| 312.648.6666            | <b>St. Louis, MO</b>   |
| <b>Decatur, IL</b>      | 314.275.7277           |
| 217.423.6000            | <b>Washington, MO</b>  |
| <b>Indianapolis, IN</b> | 636.239.4785           |
| 317.842.4466            |                        |
| <b>Los Angeles, CA</b>  |                        |
| 877.279.1900            |                        |

## CULTURE

Our dynamic work culture fosters learning, growth and innovation, attracting top-notch team members who see the big picture. Sikich's culture is built on a flexible, trusting work environment and the key pillars of Absolute Integrity, Bias for Action, Continuous Innovation and Servant Leadership. We believe our people are our greatest asset and work hard to ensure that all team members feel empowered, comfortable and valued.



## CERTIFICATIONS & AWARDS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the **American Institute of Certified Public Accountants' Governmental Audit Quality Center** and the **Employee Benefit Plan Audit Quality Center**.

We adhere to the strict requirements of membership, which assure we meet the highest standards of audit quality. **In 2020, Sikich received its 11th consecutive unmodified ("pass") peer review report**, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

Sikich ranks among the **top 30 firms nationally** on the **Accounting Today Top 100 Firms list**.



Sikich is among the **50 firms that place on Inside Public Accounting's 2023 Best of the Best Firms**, an exclusive list that ranks organizations on key areas of management, growth and strategic vision.



Sikich is a **Microsoft Dynamics' 2023/2024 Inner Circle** award recipient, a recognition that places Sikich in the **top 1% of all Microsoft Business Applications partners globally**.



We also maintain the **Oracle NetSuite 5 Star Award** and are among the **top three U.S. partners of Oracle NetSuite**.



Sikich ranks on the **Redmond Channel Partner Magazine's top 350 Microsoft partners in the U.S.**, **CRN's Top 500 Managed Service Providers**, **CRN's Top 500 Solution Providers** and **Channel Futures' MSP 501**.



## NET PROMOTER SCORE

**The firm's overall Net Promoter Score (NPS) is 87%.**

This is a measure of our clients' willingness to recommend Sikich's services and products. An NPS of 50% is considered excellent, and 70% NPS is considered world-class.

