



## **MCDONOUGH COUNTY, ILLINOIS**

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AUDITOR'S COMMUNICATION TO THE  
COUNTY BOARD AND MANAGEMENT

For the Year Ended November 30, 2018



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**MCDONOUGH COUNTY, ILLINOIS**  
**AUDITOR’S COMMUNICATION TO THE COUNTY BOARD AND MANAGEMENT**  
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3201 W. White Oaks Dr., Suite 102  
Springfield, IL 62704  
217.793.3363

**SIKICH.COM**

June 19, 2019

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 February 6, 2019.

Our management letter, including a listing of future pronouncements that may affect McDonough County, Illinois, 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 A. Lucas, CPA  
Partner

3201 W. White Oaks Dr., Suite 102  
Springfield, IL 62704  
217.793.3363

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June 19, 2019

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, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 9, 2018. 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, with the exception of the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. 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 and net pension asset 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. 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.

In addition, 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.

#### *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 June 19, 2019.

### *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

**MCDONOUGH COUNTY, ILLINOIS**

Year End: November 30, 2018

**Adjusting Journal Entries**

Date: 12/1/2017 To 11/30/2018

Number	Date	Name	Account No	Debit	Credit
AJE 1	11/30/2018	NET OPEB OBLIGATION	205500 ELMS		(17,286.00)
AJE 1	11/30/2018	RETAINED EARNINGS -	297000 ELMS	17,286.00	
		To adjust beginning fund balance for the Elms to actual			
AJE 2	11/30/2018	CASH IN BANK	106 00-102.00 106	52,537.44	
AJE 2	11/30/2018	BLANCHE MARTIN INVESTMENT	106 00-103.01 106	43,688.94	
AJE 2	11/30/2018	TRUST FUNDS DUE OTHERS	106 00-203.00 106		(43,688.94)
AJE 2	11/30/2018	FUND BALANCE	106 00-270.00 106		(60,478.55)
AJE 2	11/30/2018	FARM INCOME	106 00-305.00 106		(40,000.00)
AJE 2	11/30/2018	INTEREST INCOME	106 00-361.00 106		(435.71)
AJE 2	11/30/2018	FARM OPERATIONS EXPENSE	106 00-410.00 106	4,319.14	
AJE 2	11/30/2018	EXPENSE FOR BENEFIT OF ELMS RESIDENTS	106 00-420.00 106	44,057.68	
		To record the County Farm TB			
AJE 3	11/30/2018	PROVIDER TAX-\$6.07	211600 ELMS	58,946.00	
AJE 3	11/30/2018	PROVIDER TAX-\$6.07	211600 ELMS		(26,580.53)
AJE 3	11/30/2018	ADJ PROVIDER TAX-\$6.07	311800 ELMS		(58,946.00)
AJE 3	11/30/2018	ADJ PROVIDER TAX-\$6.07	311800 ELMS	26,580.53	
		To properly record expense & AP for the \$6.07 provider tax			
AJE 4	11/30/2018	BUILDING	122000 ELMS	41,208.00	
AJE 4	11/30/2018	CONTRIBUTED CAPITAL - FIXED ASSETS	395500 ELMS		(41,208.00)
		To record additions. See w/p 3507.5 summary tab			
AJE 5	11/30/2018	CITIZENS NATIONAL BANK	102000 ELMS	6,076.00	
AJE 5	11/30/2018	Accounts Receivable - Other	109700 ELMS	3,720.75	
AJE 5	11/30/2018	MISCELLANEOUS INCOME	317000 ELMS		(3,720.75)
AJE 5	11/30/2018	MISCELLANEOUS INCOME	317000 ELMS		(6,076.00)
		To record a receivable for the MPBC reimbursement not received until December			
AJE 6	11/30/2018	CAPITAL LEASE PAYABLE	250000 ELMS		(773.73)
AJE 6	11/30/2018	OFFICE EQUIPMENT CONTRACT	424000 ELMS	773.73	
		To bring lease payable balance to \$0			



**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Adjusting Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE 7	11/30/2018	ALLOWANCE FOR UNCOLLECTIBLE	111000 ELMS		(89,907.05)
AJE 7	11/30/2018	BAD DEBT EXPENSE	426000 ELMS	89,907.05	
		To adjust allowance for uncollectible accounts			
AJE 8	11/30/2018	BUILDING	122000 ELMS		(25,179.39)
AJE 8	11/30/2018	EQUIPMENT	124000 ELMS		(32,025.00)
AJE 8	11/30/2018	ACCUM. DEPRECIATION	125000 ELMS	57,204.39	
AJE 8	11/30/2018	ACCUM. DEPRECIATION	125000 ELMS		(121,730.37)
AJE 8	11/30/2018	DEPRECIATION - EQUIPMENT	439000 ELMS	121,730.37	
		To record fixed asset disposals & depreciation			
AJE 9	11/30/2018	FUND BALANCE	103 3000 203		(64,522.66)
AJE 9	11/30/2018	PROPERTY TAXES	103 411000 203	329,361.83	
AJE 9	11/30/2018	MOBILE HOME TAXES	103 411001 203	379.29	
AJE 9	11/30/2018	INT-CHECKING CNB	103 421000 203	478.54	
AJE 9	11/30/2018	Federally Audited Grants	103 430001 203	369,357.76	
AJE 9	11/30/2018	State Grants / Contracts	103 440001 203	174,115.50	
AJE 9	11/30/2018	State Fees for Service	103 450001 203	16,096.21	
AJE 9	11/30/2018	Local Fees	103 460001 203	204,239.20	
AJE 9	11/30/2018	Local Contracts	103 470001 203	34,535.56	
AJE 9	11/30/2018	OTHER INCOME	103 480000 203	6,050.35	
AJE 9	11/30/2018	SALARIES	103 510000 203		(535,899.24)
AJE 9	11/30/2018	GROUP HEALTH INSUR	103 511000 203		(126,434.88)
AJE 9	11/30/2018	OTHER FRINGE BENEFITS	103 512000 203		(14,961.82)
AJE 9	11/30/2018	MILEAGE	103 516000 203		(3,995.15)
AJE 9	11/30/2018	STAFF DEVELOPMENT	103 517000 203		(10,333.92)
AJE 9	11/30/2018	OFFICE SUPPLIES	103 520000 203		(3,925.64)
AJE 9	11/30/2018	PROGRAM SUPPLIES	103 522000 203		(53,970.64)
AJE 9	11/30/2018	MINOR EQUIP (<\$500)	103 523000 203		(827.89)
AJE 9	11/30/2018	BUILDING SUPPLIES	103 530000 203		(1,172.63)
AJE 9	11/30/2018	UTILITIES	103 531000 203		(7,396.52)
AJE 9	11/30/2018	TELEPHONE	103 536000 203		(6,964.00)
AJE 9	11/30/2018	POSTAGE	103 537000 203		(1,657.95)
AJE 9	11/30/2018	PROGRAM CONTRACTS/SERVICES	103 540000 203		(81,384.90)
AJE 9	11/30/2018	COMPUTER/SOFTWARE MAINTENANCE	103 550000 203		(17,057.73)
AJE 9	11/30/2018	DUES/MEMBERSHIPS	103 560000 203		(5,294.00)
AJE 9	11/30/2018	BOOKS/SUBSCRIPTIONS	103 561000 203		(803.00)
AJE 9	11/30/2018	BOARD MEMBER EXPENSE	103 562000 203		(672.99)
AJE 9	11/30/2018	PETTY CASH EXPENSE	103 563000 203		(1,609.67)
AJE 9	11/30/2018	MISC/CONTINGENCY	103 564000 203		(1,210.53)
AJE 9	11/30/2018	BUILDING	103 571000 203		(8,100.00)
AJE 9	11/30/2018	NONCASH FOOD VOUCHERS	103 582000 203		(186,418.48)

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Adjusting Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE 9	11/30/2018	FUND BALANCE	004 00-270.00 004		(57,324.01)
AJE 9	11/30/2018	COURT SERVICES IMRF	004 00-364.40 004	57,324.01	
AJE 9	11/30/2018	FUND BALANCE	034 00-270.00 034		(38,064.12)
AJE 9	11/30/2018	COURT SERVICES SOC SEC	034 00-364.40 034	38,064.12	
To correct beginning fund balance					
AJE13	11/30/2018	CASH IN BANK	803 00-102.00 803	887.64	
AJE13	11/30/2018	TAXES TO BE DISTRIBUTED	803 00-206.00 803		(887.64)
To adjust Mobile Home Tax to 11/30/18 ending balance.					
AJE15	11/30/2018	CASH IN BANK	108 00-102.00 108		(1,145.16)
AJE15	11/30/2018	CASH ON HAND	108 00-102.10 108	2,030.59	
AJE15	11/30/2018	DUE TO GENERAL FUND	108 00-230.10 108	5,187.82	
AJE15	11/30/2018	DUE TO RECORDER AUTOMATION	108 00-230.20 108		(513.00)
AJE15	11/30/2018	DUE TO VITAL RECORDS AUTO	108 00-230.30 108		(82.00)
AJE15	11/30/2018	DUE TO GIS FUND	108 00-230.35 108		(126.00)
AJE15	11/30/2018	DUE TO CLERK GIS FUND	108 00-230.40 108		(106.00)
AJE15	11/30/2018	TRUST FUNDS DUE OTHERS	108 00-230.50 108		(5,246.25)
AJE15	11/30/2018	INTEREST ON NOW ACCOUNT	108 00-361.00 108		(131.60)
AJE15	11/30/2018	MARRIAGE LICENSE FEES	108 00-362.00 108		(8,515.00)
AJE15	11/30/2018	TAX REDEMPTION FEES	108 00-363.00 108		(373,771.84)
AJE15	11/30/2018	RECORDING FEES	108 00-364.00 108		(213,700.00)
AJE15	11/30/2018	REVENUE STAMP SALES	108 00-365.00 108		(197,487.00)
AJE15	11/30/2018	CERTIFIED COPIES	108 00-366.00 108		(19,295.00)
AJE15	11/30/2018	NOTARY FEES	108 00-367.00 108		(798.00)
AJE15	11/30/2018	MISC COPIES	108 00-370.00 108		(7,800.75)
AJE15	11/30/2018	MISC	108 00-371.00 108		(5,798.89)
AJE15	11/30/2018	DEATH CERTIFICATES	108 00-373.00 108		(7,415.00)
AJE15	11/30/2018	WEB ACCESS FEE	108 00-374.00 108		(8,760.00)
AJE15	11/30/2018	TRANSFER FEES TO GEN FUND	108 00-475.00 108	315,810.87	
AJE15	11/30/2018	FEES PAID TO OTHERS	108 00-476.00 108	527,662.21	
To adjust the County Clerk balances to actual					

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Adjusting Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE16	11/30/2018	REAL ESTATE TAX DISTRIBUTION	038 00-301.00 038		(24,285.45)
AJE16	11/30/2018	MAEDCO PAYMENTS	038 00-429.00 038	24,285.45	
AJE16	11/30/2018	REAL ESTATE TAX DISTRIBUTION	070 00-301.00 070		(351,521.97)
AJE16	11/30/2018	MOBILE HOME DISTRIBUTION	070 00-303.00 070		(351.89)
AJE16	11/30/2018	BLDG LEASE PYMT-ELMS	070 00-401.00 070	100,000.00	
AJE16	11/30/2018	BLDG LEASE PYMT-JAIL	070 00-402.00 070	251,873.86	
AJE16	11/30/2018	REAL ESTATE TAXES	071 00-301.00 071		(172,762.35)
AJE16	11/30/2018	MOBILE HOME DISTRIBUTION	071 00-303.00 071		(172.95)
AJE16	11/30/2018	COOPERATIVE EXTENSION SERVICES	071 00-401.00 071	172,935.30	

To record property taxes

AJE17	11/30/2018	A/C REC - ACCRUED PROP	109400 ELMS	36.00	
AJE17	11/30/2018	DEFERRED REVENUE PROPERTY	209500 ELMS		(36.00)
AJE17	11/30/2018	Property Tax Levy	103 1400 203	2.00	
AJE17	11/30/2018	DEFERRED REVENUE	103 2200 203		(2.00)
AJE17	11/30/2018	PROPERTY TAX RECEIVABLE	001 00-160.00 001	37,000.00	
AJE17	11/30/2018	DEFERRED LIABILITY	001 00-240.00 001		(37,000.00)
AJE17	11/30/2018	PROPERTY TAX RECEIVABLE	004 00-160.00 004	22,000.00	
AJE17	11/30/2018	DEFERRED REVENUE	004 00-240.00 004		(22,000.00)
AJE17	11/30/2018	PROPERTY TAX RECEIVABLE	010 00-160.00 010	16,415.00	
AJE17	11/30/2018	DEFERRED REVENUE	010 00-240.00 010		(16,415.00)
AJE17	11/30/2018	PROPERTY TAX RECEIVABLE	020 00-160.00 020	61,440.00	
AJE17	11/30/2018	DEFERRED REVENUE	020 00-240.00 020		(61,440.00)
AJE17	11/30/2018	PROPERTY TAX RECEIVABLE	038 00-160.00 038		(2,000.00)
AJE17	11/30/2018	DEFERRED REVENUE	038 00-240.00 038	2,000.00	
AJE17	11/30/2018	PROPERTY TAX RECEIVABLE	104 00-160.00 104	36.00	
AJE17	11/30/2018	DEFERRED REVENUE	104 00-240.00 104		(36.00)

To adjust property tax receivables  
and deferred property tax revenue to actual.

AJE18	11/30/2018	CASH IN BANK	103 00-102.00 103		(7,091.01)
AJE18	11/30/2018	CASH IN BANK	103 00-102.01 103	10.00	
AJE18	11/30/2018	DUE TO OTHERS-CASH BONDS	103 00-230.53 103	7,081.01	
AJE18	11/30/2018	INTEREST INCOME	103 00-361.00 103		(1,247.40)
AJE18	11/30/2018	CLERK FEES	103 00-362.00 103		(205,885.99)
AJE18	11/30/2018	COUNTY TRAFFIC FEES	103 00-363.00 103		(172,876.16)
AJE18	11/30/2018	ST ATTNY CRIMINAL FINES	103 00-364.00 103		(181,220.11)
AJE18	11/30/2018	ST ATTNY FEES	103 00-365.00 103		(16,724.80)
AJE18	11/30/2018	SHERIFF FEES	103 00-366.00 103		(51,035.94)
AJE18	11/30/2018	CO TREAS MISC FEES	103 00-367.00 103		(12,574.22)
AJE18	11/30/2018	PUBLIC DEFENDER FEE	103 00-368.00 103		(34,426.36)
AJE18	11/30/2018	2% SURCHARGE COLLECTION FEE	103 00-369.00 103		(2,805.45)
AJE18	11/30/2018	2.5% TRAUMA COLLECTION FEE	103 00-369.10 103		(571.76)

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Adjusting Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE18	11/30/2018	2% LEADS COLLECTION FEE	103 00-369.20 103		(280.99)
AJE18	11/30/2018	BOND FORFEITURES	103 00-370.00 103		(24,371.00)
AJE18	11/30/2018	COURT SECURITY FEES	103 00-371.00 103		(59,117.04)
AJE18	11/30/2018	CLERK OPERATIONS & ADMIN	103 00-373.00 103		(8,849.25)
AJE18	11/30/2018	COURT AUTOMATION	103 00-374.00 103		(61,752.17)
AJE18	11/30/2018	COURT SYSTEMS MAINT FUND	103 00-375.00 103		(26,736.20)
AJE18	11/30/2018	DOCUMENT STORAGE	103 00-376.00 103		(61,575.70)
AJE18	11/30/2018	Child Advocacy Center	103 00-377.00 103		(36,337.31)
AJE18	11/30/2018	Drug Court	103 00-378.00 103		(8,225.50)
AJE18	11/30/2018	Electronic Citation	103 00-379.00 103		(4,098.00)
AJE18	11/30/2018	State's Attorney Automation Fee	103 00-380.00 103		(2,235.50)
AJE18	11/30/2018	Interstate Transfer Fees	103 00-388.00 103		(655.00)
AJE18	11/30/2018	TRANSFER FEES TO GENERAL FUND	103 00-475.00 103	973,601.85	
		To record FY18 Circuit Clerk Activity			
AJE19	11/30/2018	CASH IN BANK	029 00-102.00 029	7,860.19	
AJE19	11/30/2018	CHILD SUPPORT FEES	029 00-348.00 029		(9,322.00)
AJE19	11/30/2018	CO TREAS (INT EARNINGS)	029 00-361.00 029		(29.82)
AJE19	11/30/2018	MISCELLANEOUS EXPENSE	029 00-476.00 029	1,491.63	
		To adjust the Support Processing Fund to actual.			
AJE23	11/30/2018	Work Release	103 00-381.00 103		(180.00)
AJE23	11/30/2018	CASA Fee	103 00-382.00 103		(26,372.83)
AJE23	11/30/2018	DUI Equipment Fee	103 00-383.00 103		(5,153.00)
AJE23	11/30/2018	Probation Drug Testing Fee	103 00-384.00 103		(11,316.52)
AJE23	11/30/2018	Operations Fee	103 00-385.00 103		(14,163.51)
AJE23	11/30/2018	Probations Fee	103 00-386.00 103		(53,877.59)
AJE23	11/30/2018	Library Law Fee	103 00-387.00 103		(16,473.00)
AJE23	11/30/2018	County Drug Fees	103 00-389.00 103		(5,451.50)
AJE23	11/30/2018	Electronic Monitoring	103 00-390.00 103		(210.00)
AJE23	11/30/2018	TRANSFER FEES TO GENERAL FUND	103 00-475.00 103	133,197.95	
		To adjust the revenue amounts to actual			
AJE24	11/30/2018	CASH IN BANK-MUTUAL MEDICAL	025 00-103.00 025		(998.02)
AJE24	11/30/2018	CLAIM REIMB	025 00-395.00 025		(71,436.50)
AJE24	11/30/2018	CLAIMS PAID	025 00-420.00 025		(12,017.50)
AJE24	11/30/2018	ADMINISTRATIVE FEES	025 00-430.00 025	84,452.02	
		To record self insurance TB to actual			

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Adjusting Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE25	11/30/2018	CASH IN BANK	093 00-102.00 093	459.99	
AJE25	11/30/2018	Account Deposits	093 00-360.00 093		(2,264.22)
AJE25	11/30/2018	Account Deductions	093 00-460.00 093	1,804.23	
		To adjust State's Attorney Restitution to actual			
AJE26	11/30/2018	CASH IN BANK	088 00-102.00 088	18,707.02	
AJE26	11/30/2018	Commissary Deposits	088 00-360.00 088		(69,084.29)
AJE26	11/30/2018	Commissary Deductions	088 00-460.00 088	50,377.27	
		To adjust the commissary account to actual			
AJE27	11/30/2018	CASH IN BANK	104 00-102.00 104	7.09	
AJE27	11/30/2018	PROPERTY TAXES	104 00-301.00 104		(403,215.20)
AJE27	11/30/2018	MOBILE HOME TAXES	104 00-303.00 104		(403.61)
AJE27	11/30/2018	INTEREST INCOME	104 00-361.00 104		(33.21)
AJE27	11/30/2018	INTEREST ON R E TAXES	104 00-361.10 104		(37.07)
AJE27	11/30/2018	COMMUNITY MENTAL HEALTH	104 00-410.00 104	201,841.00	
AJE27	11/30/2018	MCDON CO REHAB CTR	104 00-411.00 104	201,841.00	
		To adjust mental health fund balances for FY18 activity			
AJE29	11/30/2018	CIR CLK (PROBATION DRUG TESTING)	036 00-340.05 036	692.20	
AJE29	11/30/2018	McDONOUGH COUNTY	036 00-394.05 036		(692.20)
AJE29	11/30/2018	DUI EQUIP FINES FROM CIR CLK	062 00-342.00 062		(534.00)
AJE29	11/30/2018	MISCELLANEOUS EXPENSE	062 00-476.00 062	534.00	
		To correct errors noted during Circuit Clerk Tie Out			
AJE32	11/30/2018	CASH IN BANK	100 00-102.00 100	6,158.45	
AJE32	11/30/2018	IMRF PAYABLE	100 00-235.00 100		(5,136.93)
AJE32	11/30/2018	FUND BALANCE	100 00-270.00 100		(1,021.52)
		To adjust withholding clearing to actual.			

**MCDONOUGH COUNTY, ILLINOIS**

Year End: November 30, 2018

**Adjusting Journal Entries**

Date: 12/1/2017 To 11/30/2018

Number	Date	Name	Account No	Debit	Credit
AJE33	11/30/2018	CASH IN BANK	050 00-102.00 050	18,350.01	
AJE33	11/30/2018	WAGE ASSIGN. 2	050 00-237.08 050		(3,793.28)
AJE33	11/30/2018	MISCELLANEOUS	050 00-237.09 050	199.39	
AJE33	11/30/2018	SECTION 125 MEDICAL	050 00-237.27 050		(14,756.12)
		To adjust payroll clearing account to actual at 11/30/18.			
AJE35	11/30/2018	CASH IN BANK-ABN	046 00-102.02 046		(6,509.17)
AJE35	11/30/2018	INVESTMENTS	046 00-103.00 046	20,000.00	
AJE35	11/30/2018	ACCRUED INTEREST RECEIVABLE	046 00-125.00 046	1,833.84	
AJE35	11/30/2018	INTEREST INCOME	046 00-361.00 046		(19,467.34)
AJE35	11/30/2018	FEES	046 00-475.00 046	4,142.67	
		To record Insurance Reseve MidAmerica account activity for FY18			
AJE36	11/30/2018	CASH IN BANK	045 00-102.00 045	129,694.30	
AJE36	11/30/2018	HEALTH DEPT PAYMENT - PAYROLL	045 00-364.00 045		(129,694.30)
		To correct Health Payroll Clearing cash			
AJE37	11/30/2018	Federally Audited Grants	103 430001 203		(180,436.13)
AJE37	11/30/2018	NONCASH FOOD VOUCHERS	103 582000 203	180,436.13	
		To report the noncash food vouchers received in FY18			

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Adjusting Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE39	11/30/2018	CASH-CHECKING CNB	103 1010 203	39,123.63	
AJE39	11/30/2018	GROUP HEALTH INSUR	103 511000 203		(10,536.24)
AJE39	11/30/2018	OTHER FRINGE BENEFITS	103 512000 203		(1,159.55)
AJE39	11/30/2018	MILEAGE	103 516000 203		(626.83)
AJE39	11/30/2018	STAFF DEVELOPMENT	103 517000 203		(640.03)
AJE39	11/30/2018	OFFICE SUPPLIES	103 520000 203		(311.77)
AJE39	11/30/2018	PROGRAM SUPPLIES	103 522000 203		(9,760.53)
AJE39	11/30/2018	BUILDING SUPPLIES	103 530000 203		(93.62)
AJE39	11/30/2018	UTILITIES	103 531000 203		(519.76)
AJE39	11/30/2018	TELEPHONE	103 536000 203		(583.77)
AJE39	11/30/2018	POSTAGE	103 537000 203		(164.20)
AJE39	11/30/2018	PROGRAM CONTRACTS/SERVICES	103 540000 203		(10,903.32)
AJE39	11/30/2018	COMPUTER/SOFTWARE MAINTENANCE	103 550000 203		(2,988.00)
AJE39	11/30/2018	DUES/MEMBERSHIPS	103 560000 203		(189.00)
AJE39	11/30/2018	BOOKS/SUBSCRIPTIONS	103 561000 203		(257.56)
AJE39	11/30/2018	BOARD MEMBER EXPENSE	103 562000 203		(275.00)
AJE39	11/30/2018	PETTY CASH EXPENSE	103 563000 203		(114.45)
To adjust Health expenses for duplicate October entries					
AJE41	11/30/2018	CASH-CHECKING CNB	103 1010 203	34,373.88	
AJE41	11/30/2018	ACCOUNTS RECEIVABLE-ST OF IL	103 1500 203		(30,182.00)
AJE41	11/30/2018	Federally Audited Grants	103 430001 203		(3,694.96)
AJE41	11/30/2018	State Fees for Service	103 450001 203		(496.92)
To record missing receipts for Health Dept.					
AJE44	11/30/2018	DUE TO OTHERS	041 00-230.53 041		(46,062.67)
AJE44	11/30/2018	MISC	041 00-370.00 041	46,062.67	
To record deferred revenue for township bridge project					
AJE45	11/30/2018	LIABILITY INSURANCE	010 00-417.00 010		(75,000.00)
AJE45	11/30/2018	LIAB & BENEFITS ADMINISTRATION	010 00-421.00 010	75,000.00	
AJE45	11/30/2018	HEALTH INSURANCE PAYMENT	025 00-403.01 025	10,383.00	
AJE45	11/30/2018	ADMINISTRATIVE FEES	025 00-430.00 025		(10,383.00)
To reverse a budget amendment posted to the GL					

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Adjusting Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE46	11/30/2018	CASH IN BANK	800 00-102.00 800	19,359.57	
AJE46	11/30/2018	TAXES DUE TO OTHER TAXING UNITS	800 00-231.00 800		(19,359.57)
To adjust collector account to actual at 11/30/18.					
AJE49	11/30/2018	INFRASTRUCTURE-ACCUM DEPRECIATION	999 00-181.01 GFAAG		(122,896.76)
AJE49	11/30/2018	BUILDINGS-ACCUM DEPRECIATION	999 00-182.01 GFAAG		(50,666.63)
AJE49	11/30/2018	BUILDING IMPROV-ACCUM DEPRECIATION	999 00-183.01 GFAAG		(98,404.75)
AJE49	11/30/2018	MAINT EQUIPT-ACCUM DEPRECIATION	999 00-184.01 GFAAG		(34,279.50)
AJE49	11/30/2018	OFFICE EQUIPT-ACCUM DEPRECIATION	999 00-185.01 GFAAG		(2,142.21)
AJE49	11/30/2018	COMPUTER EQUIPT-ACCUM DEPRECIATION	999 00-186.01 GFAAG		(5,886.30)
AJE49	11/30/2018	VEHICLES-ACCUM DEPRECIATION	999 00-190.01 GFAAG		(89,814.16)
AJE49	11/30/2018	DEPREC EXP-GEN GOV	999 00-400.00 GFAAG	94,002.45	
AJE49	11/30/2018	DEPR EXP-PUBLIC SAFETY	999 00-401.00 GFAAG	70,672.97	
AJE49	11/30/2018	DEPR EXP-CORRECTIONS	999 00-403.00 GFAAG	42,196.32	
AJE49	11/30/2018	DEPR EXP-TRANSPORTATION	999 00-405.00 GFAAG	174,566.96	
AJE49	11/30/2018	DEPR EXP-PUBLIC HEALTH & WELFARE	999 00-406.00 GFAAG	22,651.61	
To record FY18 depreciation for fixed assets.					
AJE50	11/30/2018	BUILDING IMPROVEMENTS	999 00-183.00 GFAAG	19,859.00	
AJE50	11/30/2018	MAINTENANCE EQUIPMENT	999 00-184.00 GFAAG	166,000.00	
AJE50	11/30/2018	OFFICE EQUIPMENT	999 00-185.00 GFAAG	43,107.17	
AJE50	11/30/2018	OFFICE EQUIPMENT	999 00-185.00 GFAAG		(34,865.00)
AJE50	11/30/2018	OFFICE EQUIPT-ACCUM DEPRECIATION	999 00-185.01 GFAAG	31,378.50	
AJE50	11/30/2018	COMPUTER EQUIPMENT	999 00-186.00 GFAAG		(1,000.00)
AJE50	11/30/2018	COMPUTER EQUIPT-ACCUM DEPRECIATION	999 00-186.01 GFAAG	1,000.00	
AJE50	11/30/2018	VEHICLES	999 00-190.00 GFAAG	58,231.00	
AJE50	11/30/2018	VEHICLES	999 00-190.00 GFAAG		(69,744.00)
AJE50	11/30/2018	VEHICLES-ACCUM DEPRECIATION	999 00-190.01 GFAAG	69,744.00	
AJE50	11/30/2018	INVESTMENT IN CAPITAL ASSETS	999 00-270.00 GFAAG		(267,338.17)
AJE50	11/30/2018	INVESTMENT IN CAPITAL ASSETS	999 00-270.00 GFAAG	3,486.50	
AJE50	11/30/2018	INVESTMENT IN CAPITAL ASSETS	999 00-270.00 GFAAG		(11,500.00)
AJE50	11/30/2018	CONTRIBUTION REVENUE	999 00-330.00 GFAAG		(8,359.00)
To record the FY18 fixed asset additions and disposals					



**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Adjusting Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE53	11/30/2018	ACCOUNTS RECEIVABLE-ST OF IL	103 1500 203		(25,329.22)
AJE53	11/30/2018	ACCOUNTS RECEIVABLE-ST OF IL	103 1500 203	41,346.40	
AJE53	11/30/2018	ACCOUNTS RECEIVABLE-ST OF IL	103 1500 203		(58,055.02)
AJE53	11/30/2018	ACCOUNTS RECEIVABLE-ST OF IL	103 1500 203	82,775.66	
AJE53	11/30/2018	ACCTS REC--OTHER	103 1510 203		(9,107.87)
AJE53	11/30/2018	ACCTS REC--OTHER	103 1510 203	4,802.77	
AJE53	11/30/2018	ACCTS REC--OTHER	103 1510 203	3,464.09	
AJE53	11/30/2018	DEFERRED GRANT REVENUE	103 2100 203	4,252.74	
AJE53	11/30/2018	DEFERRED GRANT REVENUE	103 2100 203	2,049.69	
AJE53	11/30/2018	DEFERRED GRANT REVENUE	103 2100 203	1,612.50	
AJE53	11/30/2018	DEFERRED GRANT REVENUE	103 2100 203		(4,252.74)
AJE53	11/30/2018	Federally Audited Grants	103 430001 203	30,184.35	
AJE53	11/30/2018	Federally Audited Grants	103 430001 203		(41,896.43)
AJE53	11/30/2018	State Grants / Contracts	103 440001 203	56,005.33	
AJE53	11/30/2018	State Grants / Contracts	103 440001 203		(82,775.66)
AJE53	11/30/2018	Local Contracts	103 470001 203		(1,612.50)
AJE53	11/30/2018	Local Contracts	103 470001 203		(3,464.09)
To adjust health grants to actual					
AJE56	11/30/2018	DUE TO OTHER FUNDS	001 00-230.52 001		(150,000.00)
AJE56	11/30/2018	OTHER TRANSFERS FROM CO FUNDS	001 00-392.50 001	150,000.00	
AJE56	11/30/2018	DUE TO OTHER FUNDS	010 00-230.52 010	150,000.00	
AJE56	11/30/2018	OTHER TRANSFERS TO CO FUNDS	010 00-475.50 010		(150,000.00)
To properly record the interfund loan between GRF and Liability Insurance during FY18					
AJE57	11/30/2018	Deferred Outflows/Resrces-IMRF	131000 ELMS		(908,975.39)
AJE57	11/30/2018	Deferred Outflows/Resrces-IMRF	131000 ELMS	6,715.50	
AJE57	11/30/2018	Net Pension Liability	205600 ELMS	1,729,582.73	
AJE57	11/30/2018	Deferred Inflow/Resources-IMRF	205700 ELMS		(1,126,130.52)
AJE57	11/30/2018	FRINGE BENEFITS	433000 ELMS	652,544.54	
AJE57	11/30/2018	FRINGE BENEFITS	433000 ELMS		(353,736.86)
AJE57	11/30/2018	NET PENSION ASSET	998 00-110.00 GLTDAG	55,672.18	
AJE57	11/30/2018	DEFERRED OUTFLOWS	998 00-115.00 GLTDAG		(2,057,922.11)
AJE57	11/30/2018	DEFERRED INFLOWS-IMRF	998 00-206.00 GLTDAG		(2,649,965.95)
AJE57	11/30/2018	NET PENSION OBLIGATION	998 00-210.00 GLTDAG	3,920,750.06	
AJE57	11/30/2018	CHANGE IN DEFERRED OUTFLOWS	998 00-286.00 GLTDAG	731,465.82	
To adjust the net pension liability to actual					
AJE58	11/30/2018	CASH EQUIVALENTS	010 00-102.10 010	250,000.00	
AJE58	11/30/2018	INVESTMENTS	010 00-103.00 010		(250,000.00)

**MCDONOUGH COUNTY, ILLINOIS**

Year End: November 30, 2018

**Adjusting Journal Entries**

Date: 12/1/2017 To 11/30/2018

Number	Date	Name	Account No	Debit	Credit
AJE58	11/30/2018	INVESTMENTS	025 00-103.01 025		(250,000.00)
AJE58	11/30/2018	CASH EQUIVALENTS	025 00-104.00 025	250,000.00	
AJE58	11/30/2018	INVESTMENTS	034 00-103.00 034		(100,000.00)
AJE58	11/30/2018	CASH EQUIVALENTS	034 00-104.00 034	100,000.00	
To properly classify CDs between cash equivalents and investments.					
AJE60	11/30/2018	ACCOUNTS RECEIVABLE	029 00-130.01 029	1,246.00	
AJE60	11/30/2018	CHILD SUPPORT FEES	029 00-348.00 029		(1,246.00)
To adjust Child Support Grant receivable					
AJE62	11/30/2018	NET OPEB OBLIGATION	205500 ELMS	179,805.00	
AJE62	11/30/2018	NET OPEB OBLIGATION	205500 ELMS		(132,511.00)
AJE62	11/30/2018	Deferred Inflow/Resources-OPEB	205705 ELMS		(52,287.00)
AJE62	11/30/2018	RETAINED EARNINGS -	297000 ELMS		(179,805.00)
AJE62	11/30/2018	RETAINED EARNINGS -	297000 ELMS	149,117.00	
AJE62	11/30/2018	FRINGE BENEFITS	433000 ELMS	52,287.00	
AJE62	11/30/2018	FRINGE BENEFITS	433000 ELMS		(16,606.00)
AJE62	11/30/2018	NET OPEB OBLIGATION	024 00-245.00 024	184,627.00	
AJE62	11/30/2018	FUND BALANCE	024 00-270.00 024		(184,627.00)
AJE62	11/30/2018	NET OPEB OBLIGATION	998 00-205.00 GLTDAG	466,936.00	
AJE62	11/30/2018	NET OPEB OBLIGATION	998 00-205.00 GLTDAG		(756,753.00)
AJE62	11/30/2018	NET OPEB OBLIGATION	998 00-205.00 GLTDAG		(184,627.00)
AJE62	11/30/2018	DEFERRED INFLOWS-OPEB	998 00-207.00 GLTDAG		(142,800.00)
AJE62	11/30/2018	AMOUNT TO BE PROVIDED FOR LT DEBT	998 00-260.00 GLTDAG		(466,936.00)
AJE62	11/30/2018	AMOUNT TO BE PROVIDED FOR LT DEBT	998 00-260.00 GLTDAG	890,180.00	
AJE62	11/30/2018	CHANGE IN OPEB	998 00-280.00 GLTDAG	184,627.00	
AJE62	11/30/2018	CHANGE IN OPEB	998 00-280.00 GLTDAG	142,800.00	
AJE62	11/30/2018	CHANGE IN OPEB	998 00-280.00 GLTDAG		(133,427.00)
To record OPEB GASB 75 Adjustments					

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Adjusting Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE64	11/30/2018	COMPENSATED ABSENCES	998 00-201.00 GLTDAG	14,185.37	
AJE64	11/30/2018	AMOUNT TO BE PROVIDED FOR LT DEBT	998 00-260.00 GLTDAG	8,868.82	
AJE64	11/30/2018	COMPENSATED ABSENCES-PUBLIC SAFETY	998 00-271.00 GLTDAG		(2,148.91)
AJE64	11/30/2018	COMPENSATED ABSENCES-JUDICIAL	998 00-272.00 GLTDAG	566.24	
AJE64	11/30/2018	COMPENSATED ABSENCE-TRANSPORTATION	998 00-274.00 GLTDAG	1,118.94	
AJE64	11/30/2018	COMPENSATED ABSENCES-PUBLIC HEALTH	998 00-276.00 GLTDAG		(21,225.22)
AJE64	11/30/2018	COMPENSATED ABSENCES-GENERAL GOVT	998 00-278.00 GLTDAG		(1,365.24)

To record current year changes in  
comp abs

AJE66	11/30/2018	FUND BALANCE	103 3000 203		(22,536.29)
AJE66	11/30/2018	State Grants / Contracts	103 440001 203	22,536.29	

To record the prior period  
adjustment for the State Flu receipts understated in the prior year accounts receivable.

AJE67	11/30/2018	DUE FROM OTHER FUNDS	024 00-130.00 024	98,167.25	
AJE67	11/30/2018	FUND BALANCE	024 00-270.00 024		(98,167.25)
AJE67	11/30/2018	DUE TO OTHER FUNDS	085 00-230.52 085		(98,167.25)
AJE67	11/30/2018	FUND BALANCE	085 00-270.00 085	98,167.25	

To record the understatement of  
the grant funds owed from the Adult Redeploy Fund to the Court Services Fund from FY  
2017.

AJE68	11/30/2018	MISC	041 00-370.00 041	16,974.08	
AJE68	11/30/2018	BRIDGE CONSTR	041 00-495.00 041		(16,974.08)

To net expense/revenue improperly  
recorded in Fund 41

AJE69	11/30/2018	ACCOUNTS PAYABLE - VENDORS	103 2000 203		(7,527.90)
AJE69	11/30/2018	MILEAGE	103 516000 203	380.47	
AJE69	11/30/2018	STAFF DEVELOPMENT	103 517000 203	701.54	
AJE69	11/30/2018	OFFICE SUPPLIES	103 520000 203	223.52	
AJE69	11/30/2018	PROGRAM SUPPLIES	103 522000 203	983.81	
AJE69	11/30/2018	BUILDING SUPPLIES	103 530000 203	116.88	
AJE69	11/30/2018	TELEPHONE	103 536000 203	210.00	
AJE69	11/30/2018	PROGRAM CONTRACTS/SERVICES	103 540000 203	3,609.27	
AJE69	11/30/2018	BOARD MEMBER EXPENSE	103 562000 203	1,055.00	
AJE69	11/30/2018	PETTY CASH EXPENSE	103 563000 203	11.51	
AJE69	11/30/2018	BUILDING	103 571000 203	235.90	

To properly record November Health  
expenses

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Adjusting Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

<b>Number</b>	<b>Date</b>	<b>Name</b>	<b>Account No</b>	<b>Debit</b>	<b>Credit</b>
AJE70	11/30/2018	ACCOUNTS PAYABLE	010 00-202.00 010		(61,508.13)
AJE70	11/30/2018	MISCELLANEOUS EXPENSE	010 00-476.00 010	61,508.13	
		To adjust the contingent legal liability			
				<b>17,208,083.23</b>	<b>(17,208,083.23)</b>

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Reclassification Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE10	11/30/2018	ACCOUNTS RECEIVABLE-ST IL	032 00-130.01 032	7,000.00	
AJE10	11/30/2018	STATE OF ILLINOIS (GRANT)	032 00-334.10 032		(7,000.00)
To record the receivable and revenue since the \$7,000 was not paid until 12/4/18.					
AJE11	11/30/2018	Due From Other Funds	103 1523 203		(5,417.11)
AJE11	11/30/2018	TRANSFERS FROM TB FUND	103 474731 203	5,417.11	
AJE11	11/30/2018	ACCOUNTS RECEIVABLE-ST IL	001 00-130.01 001		(9,249.52)
AJE11	11/30/2018	ACCOUNTS RECEIVABLE-ST IL	001 00-130.01 001		(12,656.42)
AJE11	11/30/2018	ACCOUNTS RECEIVABLE-ST IL	001 00-130.01 001		(2,196.29)
AJE11	11/30/2018	ACCOUNTS RECEIVABLE-ST IL	001 00-130.01 001		(196,644.64)
AJE11	11/30/2018	ACCOUNTS RECEIVABLE	001 00-130.02 001		(12,374.22)
AJE11	11/30/2018	ACCOUNTS RECEIVABLE OTHER	001 00-132.00 001		(9,639.80)
AJE11	11/30/2018	ACCOUNTS RECEIVABLE OTHER	001 00-132.00 001		(16,246.34)
AJE11	11/30/2018	ACCOUNTS RECEIVABLE OTHER	001 00-132.00 001		(11,199.38)
AJE11	11/30/2018	ST/IL (SALES TAX)	001 00-304.00 001	196,644.64	
AJE11	11/30/2018	ST/IL (PUBLIC DEFENDER)	001 00-334.04 001	9,249.52	
AJE11	11/30/2018	ST/IL (ST ATTY)	001 00-334.05 001	12,056.42	
AJE11	11/30/2018	ST/IL (ASST ST ATTY)	001 00-334.06 001	600.00	
AJE11	11/30/2018	ST/IL (CIVIL DEFENSE)	001 00-334.07 001	12,374.22	
AJE11	11/30/2018	ST/IL (SUPV OF ASSESSMENT)	001 00-334.08 001	2,196.29	
AJE11	11/30/2018	CIV DEF (REIMB CITY OF MACOMB)	001 00-340.08 001	8,123.17	
AJE11	11/30/2018	CIV DEF (REIMB WIU)	001 00-340.09 001	8,123.17	
AJE11	11/30/2018	REIMBURSEMENT-MAINT SUPERVISOR	001 00-340.15 001	11,199.38	
AJE11	11/30/2018	LANDFILL HOST FEES	001 00-362.00 001	9,639.80	
AJE11	11/30/2018	DUE TO OTHER FUNDS	009 00-230.52 009	5,417.11	
AJE11	11/30/2018	TRASNFERS TO HEALTH DEPARTMENT	009 00-475.00 009		(5,417.11)
AJE11	11/30/2018	DUE FROM OTHER FUNDS	010 00-130.00 010		(1,238.15)
AJE11	11/30/2018	HEALTH DEPT REIMBURSEMENT	010 00-364.43 010	1,238.15	
AJE11	11/30/2018	ACCOUNTS RECEIVABLE	011 00-132.00 011		(27,183.73)
AJE11	11/30/2018	MACOMB CITY'S SHARE-ANIM SHEL	011 00-336.00 011	27,183.73	
AJE11	11/30/2018	DUE TO OTHER FUNDS	020 00-230.52 020	81,235.62	
AJE11	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020		(81,235.62)
AJE11	11/30/2018	DUE FROM OTHER FUNDS	022 00-130.00 022		(81,235.62)
AJE11	11/30/2018	ACCOUNTS RECEIVABLE-ST IL	022 00-130.01 022		(32,318.87)
AJE11	11/30/2018	CO MOTOR FUEL TAX-STATE ALLOT.	022 00-333.00 022	32,318.87	
AJE11	11/30/2018	MISC	022 00-370.00 022	81,235.62	
AJE11	11/30/2018	ACCOUNTS RECEIVABLE-ST IL	023 00-130.01 023		(188,763.58)
AJE11	11/30/2018	ACCOUNTS RECEIVABLE-ST IL	023 00-130.01 023		(23,540.85)
AJE11	11/30/2018	MISC	023 00-370.00 023	188,763.58	

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Reclassification Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE11	11/30/2018	MISC	023 00-370.00 023	23,540.85	
AJE11	11/30/2018	ACCOUNTS RECEIVABLE-ST IL	024 00-130.01 024		(718,332.90)
AJE11	11/30/2018	ST/IL (COURT SERVICES)	024 00-334.04 024	718,332.90	
AJE11	11/30/2018	DUE FROM OTHER FUNDS	025 00-130.00 025		(10,536.24)
AJE11	11/30/2018	HEALTH DEPT EMPLOYER'S SHARE	025 00-365.40 025	10,536.24	
AJE11	11/30/2018	DUE FROM OTHER FUNDS	027 00-130.00 027		(58,107.52)
AJE11	11/30/2018	TOWNSHIP MOTOR FUEL TAX	027 00-333.10 027	58,107.52	
AJE11	11/30/2018	ACCOUNTS RECEIVABLE	029 00-130.01 029		(756.00)
AJE11	11/30/2018	CHILD SUPPORT FEES	029 00-348.00 029	756.00	
AJE11	11/30/2018	ACCOUNTS RECEIVABLE	039 00-130.02 039		(148,611.69)
AJE11	11/30/2018	ST IL (HEND/MCDON 911)	039 00-301.00 039	10,159.67	
AJE11	11/30/2018	ST IL (MCDON CO 911)	039 00-302.00 039	128,313.42	
AJE11	11/30/2018	ST IL (SCHUYL/MCDON 911)	039 00-303.00 039	10,138.60	
AJE11	11/30/2018	ACCOUNTS RECEIVABLE	043 00-130.02 043		(8,998.64)
AJE11	11/30/2018	ENVIRONFILL OF IL INC	043 00-336.00 043	8,998.64	
AJE11	11/30/2018	ACCOUNTS RECEIVABLE-ST IL	044 00-130.01 044		(94,345.09)
AJE11	11/30/2018	DUE TO OTHER FUNDS	044 00-230.52 044	58,107.52	
AJE11	11/30/2018	TWP MOTOR FUEL TAX-STATE ALLOT	044 00-333.00 044	94,345.09	
AJE11	11/30/2018	MAINT - ROADS	044 00-415.00 044		(58,107.52)
AJE11	11/30/2018	ACCOUNTS RECEIVABLE	065 00-130.01 065		(262,602.33)
AJE11	11/30/2018	ST/IL	065 00-332.00 065	262,602.33	
AJE11	11/30/2018	ACCOUNTS RECEIVABLE	086 00-130.01 086		(131,301.18)
AJE11	11/30/2018	STATE OF IL (TRANSP SALE TAX)	086 00-304.00 086	131,301.18	
Reverse PY AR entries					
AJE12	11/30/2018	ACCOUNTS PAYABLE	001 00-202.00 001	59,060.52	
AJE12	11/30/2018	ACCOUNTS PAYABLE	001 00-202.00 001	13,250.00	
AJE12	11/30/2018	CHILD CARE	001 42-430.00 001		(25,808.28)
AJE12	11/30/2018	CHILD CARE	001 42-430.00 001		(13,250.00)
AJE12	11/30/2018	EMPLOYEES BONDS	001 50-419.01 001		(200.00)
AJE12	11/30/2018	COMPUTER SERVICES	001 50-427.00 001		(1,119.20)
AJE12	11/30/2018	SUPPLIES	001 52-455.00 001		(2,406.00)
AJE12	11/30/2018	OFFICE SUPPLIES	001 53-455.00 001		(78.97)
AJE12	11/30/2018	COURTHOUSE SECURITY EQUIPMENT	001 55-401.85 001		(340.00)
AJE12	11/30/2018	OFFICE SUPPLIES	001 55-455.00 001		(635.28)
AJE12	11/30/2018	RADIO REPAIRS/MAINTENANCE	001 55-455.01 001		(95.00)
AJE12	11/30/2018	MISCELLANEOUS	001 55-470.00 001		(587.24)
AJE12	11/30/2018	MONTHLY ACCESS FEE	001 55-494.05 001		(613.52)
AJE12	11/30/2018	COMPUTER PURCHASES	001 55-494.10 001		(135.19)

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Reclassification Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE12	11/30/2018	TRANSPORTATION EXPENSE	001 56-423.00 001		(274.70)
AJE12	11/30/2018	MEDICAL-OTHER	001 56-436.00 001		(322.66)
AJE12	11/30/2018	OFFICE SUPPLIES	001 58-455.00 001		(439.62)
AJE12	11/30/2018	OFFICES SUPPLIES	001 59-455.00 001		(36.00)
AJE12	11/30/2018	COURT ORDERED MEDICALS	001 61-436.00 001		(3,187.00)
AJE12	11/30/2018	OFFICE SUPPLIES	001 61-455.00 001		(1,265.54)
AJE12	11/30/2018	COURT APPOINTED ATTORNEY	001 64-429.00 001		(8,716.66)
AJE12	11/30/2018	COURT APPT TRANSC. & MISC FEES	001 64-430.00 001		(2,080.50)
AJE12	11/30/2018	JUDGES SUPPLIES	001 64-455.00 001		(650.00)
AJE12	11/30/2018	UTILITIES	001 65-421.00 001		(5,623.23)
AJE12	11/30/2018	BUILDING SUPPLIES	001 65-457.00 001		(341.84)
AJE12	11/30/2018	CONTRACTUAL SERVICES	001 65-494.00 001		(3,174.61)
AJE12	11/30/2018	ELECTION SUPPLIES	001 72-455.00 001		(929.48)
AJE12	11/30/2018	ACCOUNT PAYABLE	010 00-202.00 010	1,171.00	
AJE12	11/30/2018	LIABILITY INSURANCE	010 00-417.00 010		(1,171.00)
AJE12	11/30/2018	ACCOUNT PAYABLE	011 00-202.00 011	4,593.30	
AJE12	11/30/2018	TELEPHONE	011 00-420.00 011		(326.98)
AJE12	11/30/2018	UTILITIES-LP GAS	011 00-421.00 011		(187.41)
AJE12	11/30/2018	PRINTING	011 00-425.00 011		(78.92)
AJE12	11/30/2018	ANIMAL DISPOSAL	011 00-433.30 011		(60.00)
AJE12	11/30/2018	ANIMAL ADOPTION REFUND EXPENSE	011 00-445.01 011		(1,840.00)
AJE12	11/30/2018	SUPPLIES	011 00-455.00 011		(672.45)
AJE12	11/30/2018	GASOLINE	011 00-456.00 011		(31.28)
AJE12	11/30/2018	EQUIPMENT	011 00-494.00 011		(1,396.26)
AJE12	11/30/2018	ACCOUNT PAYABLE	013 00-202.00 013	3,373.57	
AJE12	11/30/2018	TRAVEL	013 00-423.00 013		(328.36)
AJE12	11/30/2018	TRANSPORTATION	013 00-450.00 013		(218.00)
AJE12	11/30/2018	SUPPLIES	013 00-455.00 013		(87.11)
AJE12	11/30/2018	ASSIST FOR VETS & FAMILY	013 00-476.07 013		(2,740.10)
AJE12	11/30/2018	ACCOUNT PAYABLE	019 00-202.00 019	12,785.20	
AJE12	11/30/2018	COMPUTER EQUIPMENT	019 00-459.00 019		(970.00)
AJE12	11/30/2018	COMPUTER MAINT/SUPPORT	019 00-459.05 019		(11,815.20)
AJE12	11/30/2018	ACCOUNT PAYABLE	020 00-202.00 020	50,945.29	
AJE12	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020		(44,687.27)
AJE12	11/30/2018	OFFICE SUPPLIES	020 00-455.00 020		(672.58)
AJE12	11/30/2018	GASOLINE, DIESEL & LUBRICATING	020 00-456.00 020		(4,275.04)
AJE12	11/30/2018	OPERATING SUPPLIES-GRAVEL,ROCK	020 00-463.00 020		(1,310.40)
AJE12	11/30/2018	ACCOUNT PAYABLE	021 00-202.00 021	2,442.10	
AJE12	11/30/2018	BRIDGE AND ROAD CONSTRUCTION	021 00-495.00 021		(2,442.10)
AJE12	11/30/2018	ACCOUNT PAYABLE	024 00-202.00 024	2,189.01	
AJE12	11/30/2018	EQUIPMENT MAINTENANCE	024 00-416.00 024		(110.57)

**MCDONOUGH COUNTY, ILLINOIS**

Year End: November 30, 2018

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Number	Date	Name	Account No	Debit	Credit
AJE12	11/30/2018	TELEPHONE	024 00-420.00 024		(180.12)
AJE12	11/30/2018	SEX OFFENDER EQUIPT	024 00-423.07 024		(60.00)
AJE12	11/30/2018	SEX OFFENDER TRAINING	024 00-423.08 024		(812.23)
AJE12	11/30/2018	POSTAGE	024 00-424.00 024		(120.70)
AJE12	11/30/2018	PRINTING/COPYING	024 00-425.00 024		(345.31)
AJE12	11/30/2018	OFFICE SUPPLIES	024 00-455.00 024		(560.08)
AJE12	11/30/2018	ACCOUNT PAYABLE	025 00-202.00 025	119,115.29	
AJE12	11/30/2018	CLAIMS PAID	025 00-420.00 025		(119,115.29)
AJE12	11/30/2018	ACCOUNT PAYABLE	027 00-202.00 027	1,072.77	
AJE12	11/30/2018	GASOLINE, DIESEL & LUBRICATING	027 00-467.00 027		(40.21)
AJE12	11/30/2018	EQUIP(Office, Survey, Radio, Veh)	027 00-494.00 027		(1,032.56)
AJE12	11/30/2018	ACCOUNT PAYABLE	028 00-202.00 028	178.60	
AJE12	11/30/2018	OFFICE SUPPLIES	028 00-455.00 028		(178.60)
AJE12	11/30/2018	ACCOUNT PAYABLE	036 00-202.00 036	9,195.56	
AJE12	11/30/2018	COMPUTER PROGRAMING & TRAINING	036 00-427.00 036		(9,195.56)
AJE12	11/30/2018	ACCOUNT PAYABLE	037 00-202.00 037	557.64	
AJE12	11/30/2018	OFFICE SUPPLIES	037 00-455.00 037		(557.64)
AJE12	11/30/2018	ACCOUNT PAYABLE	041 00-202.00 041	2,750.78	
AJE12	11/30/2018	BRIDGE CONSTR	041 00-495.00 041		(2,750.78)
AJE12	11/30/2018	ACCOUNT PAYABLE	042 00-202.00 042	4,618.95	
AJE12	11/30/2018	BUILDING IMPROVEMENTS	042 00-410.00 042		(218.00)
AJE12	11/30/2018	OFFICE SUPPLIES	042 00-455.00 042		(4,400.95)
AJE12	11/30/2018	ACCOUNTS PAYABLE	043 00-202.00 043	3,550.72	
AJE12	11/30/2018	TRI COUNTY R&WM	043 00-460.00 043		(3,550.72)
AJE12	11/30/2018	ACCOUNT PAYABLE	044 00-202.00 044	13,421.01	
AJE12	11/30/2018	MAINT - ROADS	044 00-415.00 044		(13,421.01)
AJE12	11/30/2018	ACCOUNTS PAYABLE	049 00-202.00 049	3,709.05	
AJE12	11/30/2018	ARRESTEE'S MEDICAL	049 00-456.00 049		(3,709.05)
AJE12	11/30/2018	ACCOUNTS PAYABLE	050 00-202.00 050	789.04	
AJE12	11/30/2018	COLONIAL	050 00-237.14 050		(789.04)
AJE12	11/30/2018	ACCOUNTS PAYABLE	065 00-202.00 065	2,823.82	
AJE12	11/30/2018	PRISONERS SUPPLIES	065 00-437.01 065		(1,636.76)
AJE12	11/30/2018	TRANSPORTING PRISONERS	065 00-438.01 065		(73.04)
AJE12	11/30/2018	VEHICLE MAINT	065 00-440.00 065		(276.89)
AJE12	11/30/2018	TOWING	065 00-440.01 065		(240.00)
AJE12	11/30/2018	VEHICLE FUEL	065 00-441.00 065		(107.02)
AJE12	11/30/2018	UNIFORMS & VESTS	065 00-445.00 065		(490.11)
AJE12	11/30/2018	ACCOUNTS PAYABLE	066 00-202.00 066	1,446.82	
AJE12	11/30/2018	MEMORIAL FUNDS	066 00-346.00 066		(635.48)
AJE12	11/30/2018	SUPPLIES	066 00-455.00 066		(811.34)
AJE12	11/30/2018	ACCOUNTS PAYABLE	067 00-202.00 067	630.00	



**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Reclassification Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE12	11/30/2018	MISC EXPENSE	067 00-476.00 067		(630.00)
AJE12	11/30/2018	ACCOUNT PAYABLE	077 00-202.00 077	271.00	
AJE12	11/30/2018	EQUIPMENT	077 00-494.00 077		(271.00)
AJE12	11/30/2018	ACCOUNTS PAYABLE	081 00-202.00 081	11,825.05	
AJE12	11/30/2018	PURCHASE VEHICLES & EQUIPMENT	081 00-493.00 081		(11,825.05)
AJE12	11/30/2018	ACCOUNTS PAYABLE	085 00-202.00 085	1,655.52	
AJE12	11/30/2018	SERVICE CONTRACTS	085 00-416.00 085		(850.00)
AJE12	11/30/2018	OFFICE SUPPLIES	085 00-455.00 085		(805.52)
AJE12	11/30/2018	ACCOUNTS PAYABLE	086 00-202.00 086	7,182.04	
AJE12	11/30/2018	PURCHASE OF AGGREGATE MATERIALS	086 00-411.00 086		(7,182.04)
To reverse PY AP					
AJE14	11/30/2018	ACCOUNT PAYABLE	004 00-202.00 004		(238.23)
AJE14	11/30/2018	ELMS EMPLOYERS SHARE	004 00-406.40 004	238.23	
To record Elms IMRF payable					
AJE20	11/30/2018	CASH IN TRANSIT-CIR CLK	001 00-104.00 001		(68,488.38)
AJE20	11/30/2018	CIR CLK (COURT SECURITY)	001 00-340.00 001	5,329.79	
AJE20	11/30/2018	CIR CLK (FEES)	001 00-340.01 001	21,230.19	
AJE20	11/30/2018	CIR CLK (FINES)	001 00-340.02 001	32,453.12	
AJE20	11/30/2018	CIR CLK (SHERIFF)	001 00-340.03 001	2,886.81	
AJE20	11/30/2018	CIR CLK (ST ATT)	001 00-340.04 001	1,375.63	
AJE20	11/30/2018	CIR CLK (OTHER-DR ED-INT ETC)	001 00-340.05 001	3,805.05	
AJE20	11/30/2018	CIR CLK (OPERATION & ADMIN FUND)	001 00-340.07 001	648.25	
AJE20	11/30/2018	INTERSTATE TRANSFER FEE	001 00-340.23 001	80.00	
AJE20	11/30/2018	CIR CLK (DRUG COURT FEE)	001 00-344.00 001	679.54	
AJE20	11/30/2018	CASH IN TRANSIT-CIR CLK	012 00-104.00 012		(1,558.00)
AJE20	11/30/2018	LAW LIBRARY FEES	012 00-341.00 012	1,558.00	
AJE20	11/30/2018	CASH IN TRANSIT-CIR CLK	019 00-104.00 019		(6,067.27)
AJE20	11/30/2018	FILING FEES-LEGAL INSTRUMENTS	019 00-342.00 019	6,067.27	
AJE20	11/30/2018	CASH IN TRANSIT-CIR CLK	036 00-104.00 036		(8,394.46)
AJE20	11/30/2018	CIR CLK (PROBATION DRUG TESTING)	036 00-340.05 036	746.00	
AJE20	11/30/2018	CIR CLK (PROBATION OPERATIONS FEE)	036 00-342.00 036	1,216.25	
AJE20	11/30/2018	McDONOUGH COUNTY	036 00-394.05 036	6,432.21	
AJE20	11/30/2018	CASH IN TRANSIT-CIR CLK	042 00-104.00 042		(6,037.16)
AJE20	11/30/2018	CIRCUIT CLERK (FEES)	042 00-351.40 042	6,037.16	
AJE20	11/30/2018	CASH IN TRANSIT-CIR CLK	048 00-104.00 048		(2,519.31)

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Reclassification Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE20	11/30/2018	CIRCUIT CLERK (FEES)	048 00-351.40 048	2,519.31	
AJE20	11/30/2018	CASH IN TRANSIT-CIR CLK	049 00-104.00 049		(609.80)
AJE20	11/30/2018	CIRCUIT CLERK (FEES)	049 00-351.40 049	609.80	
AJE20	11/30/2018	CASH IN TRANSIT-CIR CLK	069 00-104.00 069		(347.00)
AJE20	11/30/2018	CIR CLK	069 00-340.00 069	347.00	
AJE20	11/30/2018	CASH IN TRANSIT-CIR CLK	078 00-104.00 078		(2,722.36)
AJE20	11/30/2018	MISC	078 00-370.00 078	2,722.36	
AJE20	11/30/2018	CASH IN TRANSIT-CIT CLK	083 00-104.00 083		(155.00)
AJE20	11/30/2018	CIRCUIT CLERK	083 00-340.00 083	155.00	
AJE20	11/30/2018	CASH IN TRANSIT-CIR CLK	084 00-104.00 084		(1,947.25)
AJE20	11/30/2018	CIR CLK	084 00-340.00 084	1,947.25	
		To reverse prior year Circuit Clerk Cash in Transit			
AJE21	11/30/2018	CASH IN TRANSIT-CIR CLK	001 00-104.00 001	57,446.51	
AJE21	11/30/2018	CIR CLK (COURT SECURITY)	001 00-340.00 001		(4,592.53)
AJE21	11/30/2018	CIR CLK (FEES)	001 00-340.01 001		(16,372.49)
AJE21	11/30/2018	CIR CLK (FINES)	001 00-340.02 001		(27,928.76)
AJE21	11/30/2018	CIR CLK (SHERIFF)	001 00-340.03 001		(3,022.21)
AJE21	11/30/2018	CIR CLK (ST ATT)	001 00-340.04 001		(1,174.02)
AJE21	11/30/2018	CIR CLK (OTHER-DR ED-INT ETC)	001 00-340.05 001		(3,049.78)
AJE21	11/30/2018	CIR CLK (OPERATION & ADMIN FUND)	001 00-340.07 001		(720.50)
AJE21	11/30/2018	INTERSTATE TRANSFER FEE	001 00-340.23 001		(8.00)
AJE21	11/30/2018	CIR CLK (DRUG COURT FEE)	001 00-344.00 001		(578.22)
AJE21	11/30/2018	CASH IN TRANSIT-CIR CLK	012 00-104.00 012	1,254.00	
AJE21	11/30/2018	LAW LIBRARY FEES	012 00-341.00 012		(1,254.00)
AJE21	11/30/2018	CASH IN TRANSIT-CIR CLK	019 00-104.00 019	5,276.00	
AJE21	11/30/2018	FILING FEES-LEGAL INSTRUMENTS	019 00-342.00 019		(5,276.00)
AJE21	11/30/2018	CASH IN TRANSIT-CIR CLK	036 00-104.00 036	6,059.78	
AJE21	11/30/2018	CIR CLK (PROBATION DRUG TESTING)	036 00-340.05 036		(678.50)
AJE21	11/30/2018	CIR CLK (PROBATION OPERATIONS FEE)	036 00-342.00 036		(1,082.28)
AJE21	11/30/2018	MCDONOUGH COUNTY	036 00-394.05 036		(4,299.00)
AJE21	11/30/2018	CASH IN TRANSIT-CIR CLK	042 00-104.00 042	5,092.43	
AJE21	11/30/2018	CIRCUIT CLERK (FEES)	042 00-351.40 042		(5,092.43)
AJE21	11/30/2018	CASH IN TRANSIT-CIR CLK	048 00-104.00 048	2,139.34	
AJE21	11/30/2018	CIRCUIT CLERK (FEES)	048 00-351.40 048		(2,139.34)
AJE21	11/30/2018	CASH IN TRANSIT-CIR CLK	049 00-104.00 049	660.00	
AJE21	11/30/2018	CIRCUIT CLERK (FEES)	049 00-351.40 049		(660.00)
AJE21	11/30/2018	CASH IN TRANSIT-CIR CLK	069 00-104.00 069	261.00	
AJE21	11/30/2018	CIR CLK	069 00-340.00 069		(261.00)

**MCDONOUGH COUNTY, ILLINOIS**

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**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE21	11/30/2018	CASH IN TRANSIT-CIR CLK	078 00-104.00 078	2,774.04	
AJE21	11/30/2018	MISC	078 00-370.00 078		(2,774.04)
AJE21	11/30/2018	CASH IN TRANSIT-CIT CLK	083 00-104.00 083	167.00	
AJE21	11/30/2018	CIRCUIT CLERK	083 00-340.00 083		(167.00)
AJE21	11/30/2018	CASH IN TRANSIT-CIR CLK	084 00-104.00 084	1,952.73	
AJE21	11/30/2018	CIR CLK	084 00-340.00 084		(1,952.73)
		Adjustment to record Circuit Clerk Cash in Transit			
AJE22	11/30/2018	ACCOUNTS PAYABLE	001 00-202.00 001		(33,413.23)
AJE22	11/30/2018	CHILD CARE	001 42-430.00 001	2,250.00	
AJE22	11/30/2018	CHILD CARE	001 42-430.00 001	220.00	
AJE22	11/30/2018	CHILD CARE	001 42-430.00 001	1,650.00	
AJE22	11/30/2018	POSTAGE FOR METER	001 50-424.00 001	1,047.30	
AJE22	11/30/2018	TRAINING AND EDUCATION	001 50-425.00 001	115.00	
AJE22	11/30/2018	COMPUTER SERVICES	001 50-427.00 001	3,521.06	
AJE22	11/30/2018	OFFICE IMPROVEMENTS	001 50-492.00 001	207.68	
AJE22	11/30/2018	SUPPLIES	001 52-455.00 001	563.95	
AJE22	11/30/2018	SUPPLIES	001 52-455.00 001	302.00	
AJE22	11/30/2018	SUPPLIES	001 52-455.00 001	71.55	
AJE22	11/30/2018	OFFICE SUPPLIES	001 53-455.00 001	1,011.20	
AJE22	11/30/2018	OFFICE SUPPLIES	001 55-455.00 001	194.05	
AJE22	11/30/2018	OFFICE SUPPLIES	001 55-455.00 001	224.40	
AJE22	11/30/2018	OFFICE SUPPLIES	001 55-455.00 001	170.00	
AJE22	11/30/2018	RADIO REPAIRS/MAINTENANCE	001 55-455.01 001	794.30	
AJE22	11/30/2018	MISCELLANEOUS	001 55-470.00 001	1,618.24	
AJE22	11/30/2018	MISCELLANEOUS	001 55-470.00 001	20.99	
AJE22	11/30/2018	MISCELLANEOUS	001 55-470.00 001	180.00	
AJE22	11/30/2018	MISCELLANEOUS	001 55-470.00 001	175.63	
AJE22	11/30/2018	MONTHLY ACCESS FEE	001 55-494.05 001	74.02	
AJE22	11/30/2018	MONTHLY ACCESS FEE	001 55-494.05 001	575.51	
AJE22	11/30/2018	TRANSPORTATION EXPENSE	001 56-423.00 001	118.93	
AJE22	11/30/2018	TRANSPORTATION EXPENSE	001 56-423.00 001	106.25	
AJE22	11/30/2018	PROFESSIONAL SERVICES	001 56-430.00 001	1,186.47	
AJE22	11/30/2018	PROFESSIONAL SERVICES	001 56-430.00 001	199.00	
AJE22	11/30/2018	PROFESSIONAL SERVICES	001 56-430.00 001	350.00	
AJE22	11/30/2018	OFFICE SUPPLIES	001 58-455.00 001	52.01	
AJE22	11/30/2018	OFFICE SUPPLIES	001 58-455.00 001	73.14	
AJE22	11/30/2018	OFFICE SUPPLIES	001 58-455.00 001	350.00	
AJE22	11/30/2018	OFFICE SUPPLIES	001 58-455.00 001	156.00	

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Reclassification Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE22	11/30/2018	OFFICE SUPPLIES	001 58-455.00 001	150.00	
AJE22	11/30/2018	OFFICE SUPPLIES	001 58-455.00 001	196.36	
AJE22	11/30/2018	OFFICE SUPPLIES	001 58-455.00 001	2.37	
AJE22	11/30/2018	MILEAGE-EDUCATION	001 59-423.00 001	251.78	
AJE22	11/30/2018	SUPR ASST PUBLICATIONS	001 59-425.00 001	2,208.17	
AJE22	11/30/2018	SUPR ASST PUBLICATIONS	001 59-425.00 001	254.00	
AJE22	11/30/2018	OFFICES SUPPLIES	001 59-455.00 001	28.38	
AJE22	11/30/2018	OFFICES SUPPLIES	001 59-455.00 001	30.40	
AJE22	11/30/2018	OFFICE SUPPLIES	001 61-455.00 001	231.32	
AJE22	11/30/2018	OFFICE SUPPLIES	001 61-455.00 001	57.94	
AJE22	11/30/2018	OFFICE SUPPLIES	001 61-455.00 001	385.00	
AJE22	11/30/2018	OFFICE SUPPLIES	001 61-455.00 001	385.00	
AJE22	11/30/2018	OFFICE SUPPLIES	001 61-455.00 001	385.00	
AJE22	11/30/2018	COURT APPOINTED ATTORNEY	001 64-429.00 001	3,183.33	
AJE22	11/30/2018	COURT APPOINTED ATTORNEY	001 64-429.00 001	833.33	
AJE22	11/30/2018	COURT APPOINTED ATTORNEY	001 64-429.00 001	2,350.00	
AJE22	11/30/2018	COURT APPOINTED ATTORNEY	001 64-429.00 001	2,350.00	
AJE22	11/30/2018	JUDGES SUPPLIES	001 64-455.00 001	306.00	
AJE22	11/30/2018	JUDGES SUPPLIES	001 64-455.00 001	19.97	
AJE22	11/30/2018	JUDGES SUPPLIES	001 64-455.00 001	79.99	
AJE22	11/30/2018	UTILITIES	001 65-421.00 001	211.16	
AJE22	11/30/2018	BUILDING SUPPLIES	001 65-457.00 001	34.82	
AJE22	11/30/2018	BUILDING SUPPLIES	001 65-457.00 001	3.99	
AJE22	11/30/2018	BUILDING SUPPLIES	001 65-457.00 001	45.65	
AJE22	11/30/2018	JANITOR SUPPLIES	001 65-492.00 001	38.33	
AJE22	11/30/2018	CONTRACTUAL SERVICES	001 65-494.00 001	154.00	
AJE22	11/30/2018	ELECTION JUDGES	001 72-401.18 001	130.00	
AJE22	11/30/2018	ELECTION SUPPLIES	001 72-455.00 001	1,105.50	
AJE22	11/30/2018	ELECTION SUPPLIES	001 72-455.00 001	115.00	
AJE22	11/30/2018	ELECTION SUPPLIES	001 72-455.00 001	216.20	
AJE22	11/30/2018	ELECTION SUPPLIES	001 72-455.00 001	91.56	
AJE22	11/30/2018	ACCOUNT PAYABLE	011 00-202.00 011		(1,040.58)
AJE22	11/30/2018	TELEPHONE	011 00-420.00 011	187.02	
AJE22	11/30/2018	ANIMAL DISPOSAL	011 00-433.30 011	87.00	
AJE22	11/30/2018	SUPPLIES	011 00-455.00 011	70.88	
AJE22	11/30/2018	SUPPLIES	011 00-455.00 011	24.99	
AJE22	11/30/2018	GASOLINE	011 00-456.00 011	20.42	
AJE22	11/30/2018	MISCELLANEOUS EXPENSE	011 00-476.00 011	58.06	
AJE22	11/30/2018	MISCELLANEOUS EXPENSE	011 00-476.00 011	167.54	
AJE22	11/30/2018	MISCELLANEOUS EXPENSE	011 00-476.00 011	424.67	
AJE22	11/30/2018	ACCOUNT PAYABLE	013 00-202.00 013		(2,177.04)

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Reclassification Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE22	11/30/2018	TRAVEL	013 00-423.00 013	60.00	
AJE22	11/30/2018	TRANSPORTATION	013 00-450.00 013	218.00	
AJE22	11/30/2018	ASSIST FOR VETS & FAMILY	013 00-476.07 013	68.15	
AJE22	11/30/2018	ASSIST FOR VETS & FAMILY	013 00-476.07 013	84.69	
AJE22	11/30/2018	ASSIST FOR VETS & FAMILY	013 00-476.07 013	300.00	
AJE22	11/30/2018	ASSIST FOR VETS & FAMILY	013 00-476.07 013	120.00	
AJE22	11/30/2018	ASSIST FOR VETS & FAMILY	013 00-476.07 013	161.00	
AJE22	11/30/2018	ASSIST FOR VETS & FAMILY	013 00-476.07 013	195.25	
AJE22	11/30/2018	ASSIST FOR VETS & FAMILY	013 00-476.07 013	229.00	
AJE22	11/30/2018	ASSIST FOR VETS & FAMILY	013 00-476.07 013	208.00	
AJE22	11/30/2018	ASSIST FOR VETS & FAMILY	013 00-476.07 013	180.00	
AJE22	11/30/2018	ASSIST FOR VETS & FAMILY	013 00-476.07 013	52.95	
AJE22	11/30/2018	ASSIST FOR VETS & FAMILY	013 00-476.07 013	300.00	
AJE22	11/30/2018	ACCOUNT PAYABLE	019 00-202.00 019		(400.00)
AJE22	11/30/2018	COMPUTER MAINT/SUPPORT	019 00-459.05 019	400.00	
AJE22	11/30/2018	ACCOUNT PAYABLE	020 00-202.00 020		(37,398.15)
AJE22	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	468.87	
AJE22	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	20,159.51	
AJE22	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	854.85	
AJE22	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	5,950.00	
AJE22	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	35.00	
AJE22	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	55.35	
AJE22	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	60.21	
AJE22	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	998.13	
AJE22	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	68.00	
AJE22	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	23.66	
AJE22	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	398.68	
AJE22	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	89.07	
AJE22	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	714.30	
AJE22	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	324.22	
AJE22	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	20.00	
AJE22	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	264.10	
AJE22	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	130.50	
AJE22	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	1,561.45	
AJE22	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	34.48	
AJE22	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	51.45	
AJE22	11/30/2018	OFFICE SUPPLIES	020 00-455.00 020	22.39	
AJE22	11/30/2018	OFFICE SUPPLIES	020 00-455.00 020	69.95	
AJE22	11/30/2018	OFFICE SUPPLIES	020 00-455.00 020	98.56	
AJE22	11/30/2018	OFFICE SUPPLIES	020 00-455.00 020	220.00	
AJE22	11/30/2018	OFFICE SUPPLIES	020 00-455.00 020	19.25	

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Reclassification Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE22	11/30/2018	OFFICE SUPPLIES	020 00-455.00 020	170.76	
AJE22	11/30/2018	GASOLINE, DIESEL & LUBRICATING	020 00-456.00 020	4,535.41	
AJE22	11/30/2018	ACCOUNT PAYABLE	021 00-202.00 021		(6,704.25)
AJE22	11/30/2018	BRIDGE AND ROAD CONSTRUCTION	021 00-495.00 021	6,704.25	
AJE22	11/30/2018	ACCOUNT PAYABLE	023 00-202.00 023		(5,898.17)
AJE22	11/30/2018	CONSTRUCTION OF ROADS & BRIDGES	023 00-496.00 023	2,629.37	
AJE22	11/30/2018	CONSTRUCTION OF ROADS & BRIDGES	023 00-496.00 023	3,268.80	
AJE22	11/30/2018	ACCOUNT PAYABLE	024 00-202.00 024		(673.21)
AJE22	11/30/2018	EQUIPMENT MAINTENANCE	024 00-416.00 024	30.33	
AJE22	11/30/2018	EQUIPMENT MAINTENANCE	024 00-416.00 024	12.00	
AJE22	11/30/2018	TELEPHONE	024 00-420.00 024	145.82	
AJE22	11/30/2018	TELEPHONE	024 00-420.00 024	53.73	
AJE22	11/30/2018	TELEPHONE	024 00-420.00 024	23.20	
AJE22	11/30/2018	SEX OFFENDER TRAINING	024 00-423.08 024	277.54	
AJE22	11/30/2018	POSTAGE	024 00-424.00 024	101.61	
AJE22	11/30/2018	OFFICE SUPPLIES	024 00-455.00 024	15.99	
AJE22	11/30/2018	OFFICE SUPPLIES	024 00-455.00 024	12.99	
AJE22	11/30/2018	ACCOUNT PAYABLE	027 00-202.00 027		(200.73)
AJE22	11/30/2018	GASOLINE, DIESEL & LUBRICATING	027 00-467.00 027	200.73	
AJE22	11/30/2018	ACCOUNT PAYABLE	028 00-202.00 028		(197.87)
AJE22	11/30/2018	OFFICE SUPPLIES	028 00-455.00 028	197.87	
AJE22	11/30/2018	ACCOUNT PAYABLE	035 00-202.00 035		(600.00)
AJE22	11/30/2018	OFFICE SUPPLIES	035 00-455.00 035	600.00	
AJE22	11/30/2018	ACCOUNT PAYABLE	036 00-202.00 036		(3,608.39)
AJE22	11/30/2018	COMPUTER PROGRAMING & TRAINING	036 00-427.00 036	913.73	
AJE22	11/30/2018	COMPUTER PROGRAMING & TRAINING	036 00-427.00 036	732.99	
AJE22	11/30/2018	COMPUTER PROGRAMING & TRAINING	036 00-427.00 036	1,500.00	
AJE22	11/30/2018	COMPUTER PROGRAMING & TRAINING	036 00-427.00 036	461.67	
AJE22	11/30/2018	ACCOUNT PAYABLE	041 00-202.00 041		(21,704.40)
AJE22	11/30/2018	BRIDGE CONSTR	041 00-495.00 041	1,150.20	
AJE22	11/30/2018	BRIDGE CONSTR	041 00-495.00 041	10,880.00	
AJE22	11/30/2018	BRIDGE CONSTR	041 00-495.00 041	415.00	
AJE22	11/30/2018	BRIDGE CONSTR	041 00-495.00 041	9,259.20	
AJE22	11/30/2018	ACCOUNT PAYABLE	042 00-202.00 042		(7,413.00)
AJE22	11/30/2018	BUILDING IMPROVEMENTS	042 00-410.00 042	7,413.00	
AJE22	11/30/2018	ACCOUNTS PAYABLE	043 00-202.00 043		(4,657.14)
AJE22	11/30/2018	TRI COUNTY R&WM	043 00-460.00 043	4,657.14	
AJE22	11/30/2018	ACCOUNT PAYABLE	044 00-202.00 044		(37,191.73)
AJE22	11/30/2018	MAINT - ROADS	044 00-415.00 044	14,637.65	
AJE22	11/30/2018	MAINT - ROADS	044 00-415.00 044	1,055.80	
AJE22	11/30/2018	MAINT - ROADS	044 00-415.00 044	2,277.52	

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Reclassification Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE22	11/30/2018	MAINT - ROADS	044 00-415.00 044	6,833.46	
AJE22	11/30/2018	MAINT - ROADS	044 00-415.00 044	1,490.62	
AJE22	11/30/2018	MAINT - ROADS	044 00-415.00 044	10,634.27	
AJE22	11/30/2018	MAINT - ROADS	044 00-415.00 044	262.41	
AJE22	11/30/2018	ACCOUNT PAYABLE	048 00-202.00 048		(209.48)
AJE22	11/30/2018	OFFICE SUPPLIES	048 00-455.00 048	5.81	
AJE22	11/30/2018	OFFICE SUPPLIES	048 00-455.00 048	193.67	
AJE22	11/30/2018	OFFICE SUPPLIES	048 00-455.00 048	10.00	
AJE22	11/30/2018	ACCOUNTS PAYABLE	049 00-202.00 049		(1,595.39)
AJE22	11/30/2018	ARRESTEE'S MEDICAL	049 00-456.00 049	795.39	
AJE22	11/30/2018	ARRESTEE'S MEDICAL	049 00-456.00 049	800.00	
AJE22	11/30/2018	ACCOUNTS PAYABLE	050 00-202.00 050		(1,322.03)
AJE22	11/30/2018	SOCIAL SECURITY PAYABLE	050 00-231.00 050	325.06	
AJE22	11/30/2018	SOCIAL SECURITY PAYABLE	050 00-231.00 050	124.54	
AJE22	11/30/2018	FED. WITHHOLDING TAXES PAYABLE	050 00-232.00 050	314.15	
AJE22	11/30/2018	FED. WITHHOLDING TAXES PAYABLE	050 00-232.00 050	50.98	
AJE22	11/30/2018	STATE WITHHOLDING TAXES PAY.	050 00-233.00 050	101.34	
AJE22	11/30/2018	STATE WITHHOLDING TAXES PAY.	050 00-233.00 050		(40.29)
AJE22	11/30/2018	STATE WITHHOLDING TAXES PAY.	050 00-233.00 050	40.29	
AJE22	11/30/2018	IMRF	050 00-234.00 050	357.47	
AJE22	11/30/2018	AMERICAN FAMILY LIFE INS.	050 00-237.12 050		
AJE22	11/30/2018	COLONIAL	050 00-237.14 050	48.49	
AJE22	11/30/2018	ACCOUNTS PAYABLE	065 00-202.00 065		(5,595.48)
AJE22	11/30/2018	PRISONERS SUPPLIES	065 00-437.01 065	882.20	
AJE22	11/30/2018	TRANSPORTING PRISONERS	065 00-438.01 065	72.98	
AJE22	11/30/2018	VEHICLE MAINT	065 00-440.00 065	72.36	
AJE22	11/30/2018	VEHICLE MAINT	065 00-440.00 065	63.00	
AJE22	11/30/2018	VEHICLE MAINT	065 00-440.00 065	673.36	
AJE22	11/30/2018	VEHICLE MAINT	065 00-440.00 065	61.97	
AJE22	11/30/2018	VEHICLE MAINT	065 00-440.00 065	768.02	
AJE22	11/30/2018	VEHICLE MAINT	065 00-440.00 065	973.40	
AJE22	11/30/2018	TOWING	065 00-440.01 065	215.00	
AJE22	11/30/2018	POLICE TRAINING	065 00-443.00 065	71.98	
AJE22	11/30/2018	UNIFORMS & VESTS	065 00-445.00 065	107.28	
AJE22	11/30/2018	UNIFORMS & VESTS	065 00-445.00 065	40.00	
AJE22	11/30/2018	UNIFORMS & VESTS	065 00-445.00 065	1,585.93	
AJE22	11/30/2018	UNIFORMS & VESTS	065 00-445.00 065	8.00	
AJE22	11/30/2018	ACCOUNTS PAYABLE	066 00-202.00 066		(708.26)
AJE22	11/30/2018	MEMORIAL FUNDS	066 00-346.00 066	221.00	
AJE22	11/30/2018	MEMORIAL FUNDS	066 00-346.00 066		(7.65)
AJE22	11/30/2018	SUPPLIES	066 00-455.00 066	543.91	

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Reclassification Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE22	11/30/2018	SUPPLIES	066 00-455.00 066		(49.00)
AJE22	11/30/2018	ACCOUNTS PAYABLE	081 00-202.00 081		(6,917.38)
AJE22	11/30/2018	PURCHASE VEHICLES & EQUIPMENT	081 00-493.00 081	2,808.66	
AJE22	11/30/2018	PURCHASE VEHICLES & EQUIPMENT	081 00-493.00 081	3,373.00	
AJE22	11/30/2018	PURCHASE VEHICLES & EQUIPMENT	081 00-493.00 081	485.72	
AJE22	11/30/2018	PURCHASE VEHICLES & EQUIPMENT	081 00-493.00 081	250.00	
AJE22	11/30/2018	ACCOUNTS PAYABLE	085 00-202.00 085		(10,076.84)
AJE22	11/30/2018	SERVICE CONTRACTS	085 00-416.00 085	700.00	
AJE22	11/30/2018	SERVICE CONTRACTS	085 00-416.00 085	44.77	
AJE22	11/30/2018	SERVICE CONTRACTS	085 00-416.00 085	700.00	
AJE22	11/30/2018	SERVICE CONTRACTS	085 00-416.00 085	26.47	
AJE22	11/30/2018	SERVICE CONTRACTS	085 00-416.00 085	5,078.00	
AJE22	11/30/2018	SERVICE CONTRACTS	085 00-416.00 085	1,128.00	
AJE22	11/30/2018	SERVICE CONTRACTS	085 00-416.00 085	1,115.00	
AJE22	11/30/2018	OFFICE SUPPLIES	085 00-455.00 085	310.65	
AJE22	11/30/2018	OFFICE SUPPLIES	085 00-455.00 085	237.97	
AJE22	11/30/2018	OFFICE SUPPLIES	085 00-455.00 085	210.29	
AJE22	11/30/2018	OFFICE SUPPLIES	085 00-455.00 085	22.89	
AJE22	11/30/2018	OFFICE SUPPLIES	085 00-455.00 085	502.80	

To record current year AP

AJE28	11/30/2018	DUE FROM OTHER FUNDS	010 00-130.00 010	1,159.55	
AJE28	11/30/2018	HEALTH DEPT REIMBURSEMENT	010 00-364.43 010		(1,159.55)

To record the workers comp owed  
from the Health Department at year end

AJE30	11/30/2018	ACCOUNTS RECEIVABLE-ST IL	001 00-130.01 001	195,723.22	
AJE30	11/30/2018	ACCOUNTS RECEIVABLE-ST IL	001 00-130.01 001	9,249.52	
AJE30	11/30/2018	ACCOUNTS RECEIVABLE-ST IL	001 00-130.01 001	12,961.68	
AJE30	11/30/2018	ACCOUNTS RECEIVABLE-ST IL	001 00-130.01 001	2,285.00	
AJE30	11/30/2018	ST/IL (SALES TAX)	001 00-304.00 001		(195,723.22)
AJE30	11/30/2018	ST/IL (PUBLIC DEFENDER)	001 00-334.04 001		(9,249.52)
AJE30	11/30/2018	ST/IL (ST ATTY)	001 00-334.05 001		(12,361.68)
AJE30	11/30/2018	ST/IL (ASST ST ATTY)	001 00-334.06 001		(600.00)
AJE30	11/30/2018	ST/IL (SUPV OF ASSESSMENT)	001 00-334.08 001		(2,285.00)
AJE30	11/30/2018	ACCOUNTS RECEIVABLE-ST IL	022 00-130.01 022	32,808.69	
AJE30	11/30/2018	CO MOTOR FUEL TAX-STATE ALLOT.	022 00-333.00 022		(32,808.69)
AJE30	11/30/2018	ACCOUNTS RECEIVABLE-ST IL	024 00-130.01 024	463,486.72	



**MCDONOUGH COUNTY, ILLINOIS**

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**Reclassification Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE30	11/30/2018	ST/IL (COURT SERVICES)	024 00-334.04 024		(463,486.72)
AJE30	11/30/2018	ACCOUNTS RECEIVABLE	039 00-130.02 039	174,773.73	
AJE30	11/30/2018	ST IL (HEND/MCDON 911)	039 00-301.00 039		(18,524.25)
AJE30	11/30/2018	ST IL (MCDON CO 911)	039 00-302.00 039		(137,752.53)
AJE30	11/30/2018	ST IL (SCHUYL/MCDON 911)	039 00-303.00 039		(18,496.95)
AJE30	11/30/2018	ACCOUNTS RECEIVABLE-ST IL	044 00-130.01 044	94,648.41	
AJE30	11/30/2018	TWP MOTOR FUEL TAX-STATE ALLOT	044 00-333.00 044		(94,648.41)
AJE30	11/30/2018	ACCOUNTS RECEIVABLE	065 00-130.01 065	265,587.20	
AJE30	11/30/2018	ST/IL	065 00-332.00 065		(265,587.20)
AJE30	11/30/2018	ACCOUNTS RECEIVABLE	086 00-130.01 086	132,793.63	
AJE30	11/30/2018	STATE OF IL (TRANSP SALE TAX)	086 00-304.00 086		(132,793.63)

To adjust the revenue amounts for the accruals we will perform the following entry.

AJE31	11/30/2018	ACCOUNTS RECEIVABLE OTHER	001 00-132.00 001	9,236.40	
AJE31	11/30/2018	LANDFILL HOST FEES	001 00-362.00 001		(9,236.40)
AJE31	11/30/2018	ACCOUNTS RECEIVABLE	043 00-130.02 043	9,373.87	
AJE31	11/30/2018	ENVIRONFILL OF IL INC	043 00-336.00 043		(9,373.87)

To adjust Waste Management Receivable balance to actual.

AJE34	11/30/2018	Due From Other Funds	103 1523 203	2,936.63	
AJE34	11/30/2018	Local Contracts	103 470001 203	17,301.61	
AJE34	11/30/2018	TRANSFERS FROM TB FUND	103 474731 203		(2,936.63)
AJE34	11/30/2018	TRANSFERS FROM TB FUND	103 474731 203		(17,301.61)
AJE34	11/30/2018	DUE TO OTHER FUNDS	009 00-230.52 009		(2,936.63)
AJE34	11/30/2018	CARE & TREATMENT OF PATIENTS	009 00-436.00 009		(17,301.61)
AJE34	11/30/2018	TRASNFERS TO HEALTH DEPARTMENT	009 00-475.00 009	2,936.63	
AJE34	11/30/2018	TRASNFERS TO HEALTH DEPARTMENT	009 00-475.00 009	17,301.61	

To adjust the transfers from the sanitation board to actual

AJE38	11/30/2018	ACCOUNTS RECEIVABLE OTHER	001 00-132.00 001	11,504.38	
AJE38	11/30/2018	CIV DEF (REIMB CITY OF MACOMB)	001 00-340.08 001		(5,752.19)
AJE38	11/30/2018	CIV DEF (REIMB WIU)	001 00-340.09 001		(5,752.19)

To record Civil Defense Reimbursement receivable

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Reclassification Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE40	11/30/2018	ACCOUNTS RECEIVABLE OTHER	001 00-132.00 001	11,374.40	
AJE40	11/30/2018	REIMBURSEMENT-MAINT SUPERVISOR	001 00-340.15 001		(11,374.40)
		To record receivable for 4th quarter maintenance			
AJE42	11/30/2018	DUE FROM OTHER FUNDS	001 00-130.00 001		(5,187.82)
AJE42	11/30/2018	COUNTY CLERK	001 00-340.10 001	5,187.82	
AJE42	11/30/2018	CO TREAS (INT EARNINGS)	001 00-361.00 001	1,183.50	
AJE42	11/30/2018	OTHER TRANSFERS FROM CO FUNDS	001 00-392.50 001		(1,183.50)
AJE42	11/30/2018	DUE FROM OTHER FUNDS	010 00-130.00 010		(1,715.97)
AJE42	11/30/2018	ELMS REIMBURSEMENT	010 00-364.42 010	1,715.97	
AJE42	11/30/2018	DUE FROM OTHER FUNDS	028 00-130.00 028	513.00	
AJE42	11/30/2018	RECORDING OF LEGAL INSTRUMENTS	028 00-342.00 028		(513.00)
AJE42	11/30/2018	DUE FROM OTHER FUNDS	035 00-130.00 035	82.00	
AJE42	11/30/2018	COUNTY CLERK	035 00-340.10 035		(82.00)
AJE42	11/30/2018	DUE FROM OTHER FUNDS	076 00-130.00 076	126.00	
AJE42	11/30/2018	COUNTY CLERK	076 00-340.10 076		(126.00)
AJE42	11/30/2018	DUE FROM OTHER FUNDS	077 00-130.00 077	106.00	
AJE42	11/30/2018	COUNTY CLERK	077 00-340.10 077		(106.00)
		To adjust interfund transfers to balance			
AJE43	11/30/2018	DUE TO OTHER FUNDS	020 00-230.52 020		(6,383.01)
AJE43	11/30/2018	MAINT-ROADS(CONTRACT WORK)	020 00-415.00 020	6,383.01	
AJE43	11/30/2018	DUE FROM OTHER FUNDS	041 00-130.00 041	6,383.01	
AJE43	11/30/2018	BRIDGE CONSTR	041 00-495.00 041		(6,383.01)
		To record a due to/from for Township Bridge and Highway for unused material			
AJE47	11/30/2018	PREPAID INSURANCE	010 00-150.00 010		(40,136.50)
AJE47	11/30/2018	PREPAID INSURANCE	010 00-150.00 010	77,951.50	
AJE47	11/30/2018	LIABILITY INSURANCE	010 00-417.00 010	40,136.50	
AJE47	11/30/2018	LIABILITY INSURANCE	010 00-417.00 010		(77,951.50)
		To reverse FY17 prepaid insurance and record FY18 current prepaid insurance amount.			

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Reclassification Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE48	11/30/2018	DUE FROM OTHER FUNDS	025 00-130.00 025	9,725.76	
AJE48	11/30/2018	HEALTH DEPT EMPLOYER'S SHARE	025 00-365.40 025		(9,725.76)
		To adjust and balance self insurance interfunds			
AJE51	11/30/2018	ACCOUNTS RECEIVABLE - OTHER	085 00-132.00 085	232,661.68	
AJE51	11/30/2018	ACCOUNTS PAYABLE	085 00-202.00 085	72,128.31	
AJE51	11/30/2018	DEFERRED GRANT REVENUE	085 00-240.00 085		(101,064.56)
AJE51	11/30/2018	FUND BALANCE	085 00-270.00 085		(177,681.31)
AJE51	11/30/2018	STATE OF IL (GRANT)	085 00-340.00 085		(26,044.12)
		To properly record Adult Redeploy Deferred Revenue			
AJE52	11/30/2018	ACCOUNTS RECEIVABLE-ST IL	001 00-130.01 001	2,601.37	
AJE52	11/30/2018	ST/IL (CHILD PROT DATA CRTS PROJ)	001 00-334.32 001		(2,601.37)
		To record a grant receivable for Child Protection Data Courts Grant			
AJE54	11/30/2018	DUE FROM OTHER FUNDS	027 00-130.00 027	70,367.56	
AJE54	11/30/2018	TOWNSHIP MOTOR FUEL TAX	027 00-333.10 027		(70,367.56)
AJE54	11/30/2018	DUE TO OTHER FUNDS	044 00-230.52 044		(70,367.56)
AJE54	11/30/2018	MAINT - ROADS	044 00-415.00 044	70,367.56	
		To record interfund activity for FY18 engineering costs			
AJE55	11/30/2018	ACCOUNT PAYABLE	025 00-202.00 025		(219,730.61)
AJE55	11/30/2018	CLAIMS PAID	025 00-420.00 025	219,730.61	
		To record CY claims payable			
AJE59	11/30/2018	CASH IN BANK	001 00-102.00 001	24,450.00	
AJE59	11/30/2018	COURT SERVICES (FY REFUND)	001 00-340.11 001		(24,450.00)
AJE59	11/30/2018	DUE FROM OTHER FUNDS	020 00-130.00 020	46,589.60	
AJE59	11/30/2018	OTHER TRANSFERS FROM CO FUNDS	020 00-392.50 020		(46,589.60)
AJE59	11/30/2018	DUE TO OTHER FUNDS	022 00-230.52 022		(46,589.60)
AJE59	11/30/2018	DUE TO OTHER FUNDS	022 00-230.52 022		(15,063.98)

**MCDONOUGH COUNTY, ILLINOIS**

**Year End: November 30, 2018**

**Reclassification Journal Entries**

**Date: 12/1/2017 To 11/30/2018**

Number	Date	Name	Account No	Debit	Credit
AJE59	11/30/2018	TRANSFER TO OTHER FUNDS	022 00-475.00 022	46,589.60	
AJE59	11/30/2018	TRANSFER TO OTHER FUNDS	022 00-475.00 022	15,063.98	
AJE59	11/30/2018	DUE FROM OTHER FUNDS	081 00-130.50 081	15,063.98	
AJE59	11/30/2018	TRANSFER FROM CO FUNDS	081 00-392.50 081		(15,063.98)
		To record additional receivables/payables identified during subsequent receipt and disbursement testing			
AJE61	11/30/2018	ACCOUNTS RECEIVABLE	001 00-130.02 001	10,030.48	
AJE61	11/30/2018	ST/IL (CIVIL DEFENSE)	001 00-334.07 001		(10,030.48)
		To adjust IEMA Grant Receivable			
AJE63	11/30/2018	ACCOUNTS RECEIVABLE	011 00-132.00 011	10,577.81	
AJE63	11/30/2018	MACOMB CITY'S SHARE-ANIM SHELTER	011 00-336.00 011		(10,577.81)
		To record the Animal Shelter receivable for FY 18.			
AJE65	11/30/2018	DUE FROM OTHER FUNDS	020 00-130.00 020	18,937.97	
AJE65	11/30/2018	MISC	020 00-370.00 020		(18,937.97)
AJE65	11/30/2018	DUE TO OTHER FUNDS	021 00-230.52 021		(18,937.97)
AJE65	11/30/2018	BRIDGE AND ROAD CONSTRUCTION	021 00-495.00 021	18,937.97	
		To adjust Schmalshof Culvert due to/from			
				<b>5,412,862.18</b>	<b>(5,412,862.18)</b>





PASSED ADJUSTMENTS

		<b>McDONOUGH COUNTY</b>		Nonmajor Funds	
		(CLIENT)		(OPINION UNIT)	
		For the Year Ended		11/30/2018	
All entries posted as Debit (Credit)					
Description	Workpaper Reference	Assets/Deferred Outflows of Resources	(Liabilities/Deferred Inflows of Resources)	(Net Position/Fund Balance)	Change in Net Position/Fund Balance
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	<b>Known</b>	\$ _____	\$ _____	\$ (62,341)	\$ 62,341
Understatement of FY17 Receivable/Revenue	<b>Known</b>	_____	_____	(17,630)	17,630
Understatement of FY17 Worker's Comp Premiums	<b>Known</b>	_____	_____	29,087	(29,087)
Understatement of FY17 Claims Payable	<b>Known</b>	_____	_____	22,285	(22,285)
PY Expenses recorded in FY18	<b>Known</b>	12,597	_____	50,567	(63,164)
Understatement of Self-insurance prepaids and payables for retiree premiums	<b>Known</b>	6,996	_____	_____	(6,996)
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Totals		\$ 19,593	\$ -	\$ 21,968	\$ (41,561)







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## **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, 2018, 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 annual financial report's compliance section.

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.

We also noted outstanding checks 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.

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

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

#### **Bond Ledger**

The Circuit Clerk currently maintains two bond ledgers. One is prepared manually and the other is prepared by the computer system. The manual ledger is reconciled to the balance of cash held by the Circuit Clerk on a monthly basis. At November 30, 2018, the computer bond ledger was approximately \$268 out of balance as compared to the manual ledger. The computer prepared bond ledger and the manual bond ledger have been out of balance since November 2002 when the software system for the computer prepared bond ledger was purchased. We recommend that the difference be reconciled and adjusted in the bond ledger prepared using the computer software so this ledger also agrees to the cash balance. This will eliminate the inefficiency created by maintaining two bond ledgers.

#### **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.

#### **Census Data for Actuarial Valuations**

During our testing of OPEB census information provided to the actuary, we noted one exception in which the information per the personnel file did not agree to the OPEB census data. We recommend the County continuously update employee information and provide accurate census data to the OPEB actuary to accurately determine the net OPEB liability required to be reported in the County's financial statements.

#### **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.

## **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.

#### **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.

#### **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.

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

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

#### **Travel Reimbursements**

During our review of disbursements made to employees, we noted the County did not have a formal policy regarding the submission of travel reimbursement requests and documentation of travel reimbursement requests were not consistent across the various departments. We recommend the County establish a formal policy regarding the submission of requests for travel reimbursements so requests are consistent across all departments.

#### **Revenue Reconciliation**

During our review of landfill host and tipping receipts, we noted one County Department receives monthly revenue reports from the vendor and another County Department receives a check for the revenue received from the vendor quarterly. A reconciliation is not performed between the monthly revenue reports and the actual amount of the funds received increasing the risk that the proper amount may not be received by the vendor. We recommend that all revenue received by the County is reconciled to the underlying support to ensure all payments are properly received.

#### **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 length, password history, password expiration and lockout for failed attempts. We recommend the County develop a policy with a required password length, history, expiration, and lockout for too many failed attempts.

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

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

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

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

#### **Information Technology Policy**

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

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

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

#### **IT Committee**

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

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



## Future Accounting Pronouncements

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

- GASB Statement No. 83, *Certain Asset Retirement Obligations*, addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. Statement No. 83 is effective for the fiscal year ending November 30, 2019.
- GASB Statement No. 84, *Fiduciary Activities*, improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. Statement No. 84 is effective for the fiscal year ending November 30, 2020.
- GASB Statement No. 87, *Leases*, improves accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The provisions in Statement No. 87 are effective for the fiscal year ending November 30, 2021.
- GASB Statement No 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, was issued in March 2018 and provides guidance on improving disclosures in the notes to the financial statements related to debt, including direct borrowings and direct placements of debt. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. This statement is effective for the fiscal year ending November 30, 2019.

## Future Accounting Pronouncements (Continued)

- GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. This statement is effective for the fiscal year ending November 30, 2021.
- GASB Statement No. 90, *Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61* improves the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government’s holding of the equity interest meets the definition of an investment. For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This statement is effective for the fiscal year ending November 30, 2020.
- GASB Statement No. 91, *Conduit Debt Obligations*, provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement clarifies the existing definition of conduit debt obligation; establishes that a conduit debt obligation is not a liability of the issuer; establishes standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improves required note disclosures. This statement is effective for the fiscal year ending November 30, 2022.

# FIRM PROFILE



## ORGANIZATION

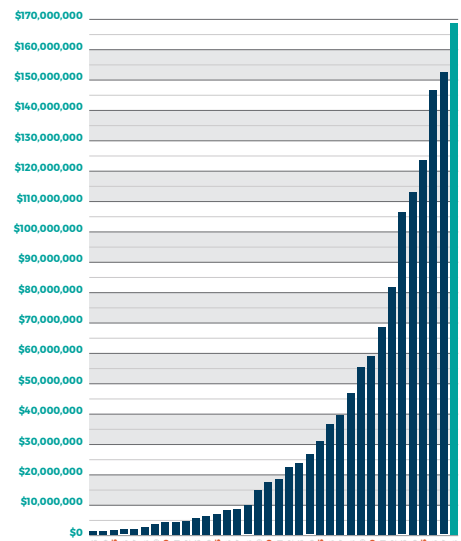
Sikich LLP, a leading professional services firm specializing in accounting, technology, investment banking\* and advisory services\*\*, has 750+ professionals throughout the country. Founded in 1982, Sikich now ranks as one of the country's Top 30 Certified Public Accounting firms and is among the top one percent of all enterprise resource planning solution partners in the world. From corporations and not-for-profits to state and local governments, Sikich clients can use a broad spectrum of services and products that help them reach 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	ENERGY	MANUFACTURING & DISTRIBUTION
CONSTRUCTION & REAL ESTATE	GOVERNMENT	NOT-FOR-PROFIT

## SIKICH TOTAL REVENUE



## STATISTICS

2018 Revenue .....\$169M  
 Total Partners ..... ~100  
 Total Personnel ..... 750+  
*Personnel count as of January 1, 2019*

## 2018 AWARDS

- Oracle® NetSuite **5 Star Award**
- *Accounting Today* Top 100 Firms - ranked #28 nationally
- Best Places to Work in Illinois
- Best Places to Work in Indiana
- Milwaukee's Best and Brightest Companies to Work For®
- Chicago's Best and Brightest Companies to Work For®
- Microsoft Dynamics Inner Circle
- Boston's Best and Brightest Companies to Work For®
- Bob Scott's Top 100 Value Added Reseller Stars (VARs) -ranked #8

## SERVICES

### ACCOUNTING, TAX & ASSURANCE

### TECHNOLOGY

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Security and Compliance

### ADVISORY

- Business Succession Planning
- Insurance Services
- Forensic and Valuation Services
- Human Resources Consulting
- Investment Banking
- Marketing & Design
- Public Relations
- Retirement Plan Services
- Supply Chain
- Wealth Management

\* Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC.

\*\* Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

## 2017 AWARDS

- Bob Scott's Top 100 (VARs) - ranked #7
- *Accounting Today* Top 100 VARs - ranked #6
- Vault Accounting Top Ranked
- When Work Works Award
- WorldatWork Work-Life Seal of Distinction
- Microsoft Dynamics Inner Circle and President's Club
- Best Places to Work in Illinois
- Milwaukee's 101 Best and Brightest Companies to Work For®
- Best Places to Work in Indiana
- Chicago's 101 Best and Brightest Companies to Work For®
- *Milwaukee Journal Sentinel* Top Workplaces in Milwaukee
- *Chicago Tribune's* Top Workplaces
- *Crain's List* Chicago's Largest Privately Held Companies - ranked #234
- Boston's 101 Best and Brightest Companies to Work For®
- National Best and Brightest in Wellness
- National Best and Brightest Companies to Work For

## 2016 AWARDS

- *Accounting Today* Top Regional Leaders and Firms: Great Lakes - ranked #4
- *Milwaukee Business Journal* Largest Management Consulting Firms - ranked #10
- *Milwaukee Business Journal* Largest Milwaukee-Area Accounting Firms - ranked #8
- *Inc. 5000* - ranked #4613
- *INSIDE Public Accounting* Top 50 Largest Accounting Firms - ranked #31 nationally
- Milwaukee's 101 Best and Brightest Companies to Work For®
- WICPA Excellence Award - Public Service Award
- *Accounting Today* Top 100 VARs - ranked #7
- Bob Scott's Top 100 VARs - ranked #7
- Boston's 101 Best and Brightest Companies to Work For®
- US Small and Mid-Sized Business (SMB) Champions Club Heartland Partner of the Year, Microsoft's US SMB Champions Club
- *Milwaukee Journal Sentinel* Top Workplaces in Milwaukee

## CERTIFICATIONS

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 2017 Sikich LLP received its 10th consecutive unmodified ("pass") peer review report, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

## MICROSOFT PARTNER

Sikich has earned a Microsoft ERP Gold competency; ranked among the top one percent of all Microsoft Dynamics partners worldwide; and carries the following certifications:

Gold

### Microsoft Partner



2018/2019  
INNER CIRCLE  
for Microsoft Dynamics

- **Microsoft Small Business Specialist**
- **MCP** (Microsoft Certified Professional)
- **MCSE** (Microsoft Certified System Engineer)
- **CCNA** (Cisco Certified Network Associate)
- **CCDA** (Certified Cisco Design Associate)
- **CCEA** (Citrix Certified Enterprise Administrator)
- **MRMS** (Microsoft Retail Management Systems)
- **CISA** (Certified Information Systems Auditor)
- **CNE** (Certified Novell Engineer)
- **MS CSM** (Microsoft Customer Service Manager)
- **MS CAE** (Microsoft Certified Account Executive)
- **MCDBA** (Microsoft Certified Database Admin)
- **Certified for Microsoft Dynamics (NAV)**

## SIKICH IS PROUD TO BE PART OF:

### THE LEADING EDGE ALLIANCE

The Leading Edge Alliance (LEA) is the second largest international association of independent accounting firms.\* The LEA is an international professional association of independently-owned accounting and consulting firms. Members are top quality firms who share an entrepreneurial spirit and a drive to be the premier provider of professional services in their chosen markets. The Alliance provides Sikich with an unbeatable combination: the comprehensive size and scope of a large multinational company while offering their clients the continuity, consistency, and quality service of a local firm.

\*International Accounting Bulletin, 2011



### PRIMEGLOBAL

PrimeGlobal is one of the top five largest associations of independent accounting firms in the world, providing a wide range of tools and resources to help member firms furnish superior accounting, auditing, and management services to clients around the globe.



### LOCATIONS

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(217) 423-6000

**Kansas City, MO**  
(816) 673-7534

**Rockford, IL**  
(815) 282-6565

**Boston, MA**  
(508) 485-5588

**Denver, CO**  
(720) 200-0142

**Milwaukee, WI**  
(262) 754-9400

**Springfield, IL**  
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**Chicago, IL**  
(312) 648-6666

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**Minneapolis, MN**  
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