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COUNTY CLERK

**MCDONOUGH COUNTY, ILLINOIS**

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AUDITOR'S COMMUNICATION TO THE  
COUNTY BOARD AND MANAGEMENT

For the Year Ended November 30, 2020



SIKICH.COM

**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**

November 23, 2021

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

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by auditing standards. Our communication at the beginning of our audit process was sent to you on January 7, 2021.

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

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

Sincerely,

*Sikich LLP*

Sikich LLP  
By: Chad Lucas, CPA  
Partner

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

**SIKICH.COM**

November 23, 2021

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, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 4, 2020. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by McDonough County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year, except for the implementation of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus.

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



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

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

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

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

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

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. We proposed audit adjustments that, in our judgment, indicate matters that could have a significant effect on the County's financial reporting process. We have included a list of those audit adjustments, which were all corrected by management.

#### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 23, 2021.

### *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: McDonough Co.**

**Year End: November 30, 2020**

**Adjusting Journal Entries**

**Date: 12/1/2019 To 11/30/2020**

Number	Date	Name	Account No	Reference	Debit	Credit
AJE 1	11/30/2020	Deferred Outflows/Resrces-IMRF	131000 ELMS	4503. 5	1,334,519.77	
AJE 1	11/30/2020	Deferred Outflows/Resources-OPEB	131005 ELMS	4503. 5	6,582.00	
AJE 1	11/30/2020	NET OPES OBLIGATION	205500 ELMS	4503. 5		-5,169.00
AJE 1	11/30/2020	Net Pension Liability	205600 ELMS	4503. 5		-2,217,253.45
AJE 1	11/30/2020	Deferred Inflow/Resources-IMRF	205700 ELMS	4503. 5	908,409.19	
AJE 1	11/30/2020	Deferred Inflow/Resources-OPEB	205705 ELMS	4503. 5		-53,986.00
AJE 1	11/30/2020	RETAINED EARNINGS - UNRESERVED	297000 ELMS	4503. 5		-25,675.51
AJE 1	11/30/2020	RETAINED EARNINGS - UNRESERVED	297000 ELMS	4503. 5	52,573.00	
To adjust beginning fund balance for the ELMS to actual						
AJE 2	11/30/2020	CASH IN BANK	106 00-102.00 106	6011. 1. 2		-88,842.80
AJE 2	11/30/2020	BLANCHE MARTIN INVESTMENT	106 00-103.01 106	6011. 1. 2		-42,840.76
AJE 2	11/30/2020	TRUST FUNDS DUE OTHERS	106 00-203.00 106	6011. 1. 2	42,840.76	
AJE 2	11/30/2020	FUND BALANCE	106 00-270.00 106	6011. 1. 2	60,478.55	
AJE 2	11/30/2020	FARM INCOME	106 00-305.00 106	6011. 1. 2		-36,600.00
AJE 2	11/30/2020	OTHER INCOME	106 00-315.00 106	6011. 1. 2		-3,000.00
AJE 2	11/30/2020	INTEREST INCOME	106 00-361.00 106	6011. 1. 2		-32.19
AJE 2	11/30/2020	FARM OPERATIONS EXPENSE	106 00-410.00 106	6011. 1. 2	4,897.50	
AJE 2	11/30/2020	EXPENSE FOR BENEFIT OF ELMS RESIDEN	106 00-420.00 106	6011. 1. 2	38,098.94	
AJE 2	11/30/2020	Transfers Out	106 00-601.00 106	6011. 1. 2	25,000.00	
FY20 County Farm Trial Balance Adjustments						
AJE 3	11/30/2020	CITIZENS NATIONAL BANK	102000 ELMS	3218. 5	1,622.50	
AJE 3	11/30/2020	A/C REC - PVT, CAID, MAN CARE	109000 ELMS	3218. 5		-1,622.50
AJE 3	11/30/2020	A/C REC - PVT, CAID, MAN CARE	109000 ELMS	3218. 5		-82,407.81
AJE 3	11/30/2020	ACCOUNTS PAYABLE - TRADE	204000 ELMS	3218. 5	73,309.78	
AJE 3	11/30/2020	UNEARNED REVENUE	210500 ELMS	3218. 5	9,098.03	
To reverse prior audit entries impacting FY20 AR						
AJE 4	11/30/2020	PROVIDER TAX-\$6.07	211600 ELMS	3281. 5. 3	27,072.00	
AJE 4	11/30/2020	PROVIDER TAX-\$6.07	211600 ELMS	3281. 5. 3		-13,487.54
AJE 4	11/30/2020	ADJ PROVIDER TAX-\$6 .07	311800 ELMS	3281. 5. 3		-27,072.00
AJE 4	11/30/2020	ADJ PROVIDER TAX-\$6 .07	311800 ELMS	3281. 5. 3	13,487.54	
To adjust provder tax payable to actual						
AJE 5	11/30/2020	CAPITAL LEASE PAYABLE	250000 ELMS	20 - 9461. 5. 3		-4,058.40
AJE 5	11/30/2020	OFFICE EQUIPMENT CONTRACT	424000 ELMS	20 - 9461. 5	4,058.40	
To correct the debit balance in capital lease payable account						
AJE 6	11/30/2020	CASH IN BANK	088 00-102.00 088	6011. 8. 2		-19,185.58
AJE 6	11/30/2020	Commissary Deposits	088 00-360.00 088	6011. 8. 2		-67,405.64
AJE 6	11/30/2020	Commissary Deductions	088 00-460.00 088	6011. 8. 2	86,591.22	
To record current year activity						



Number	Date	Name	Account No	Reference	Debit	Credit
AJE 7	11/30/2020	CASH IN BANK-OFFICE EXP ACCT	102 00-102.02 102	6011. 8. 1		-228.95
AJE 7	11/30/2020	CASH IN BANK-DARE RESTRICTED	102 00-102.03 102	6011. 8. 1	41.23	
AJE 7	11/30/2020	CASH IN BANK-WARRANT SERV	102 00-103.04 102	6011. 8. 1		-1,110.22
AJE 7	11/30/2020	DUE TO GENERAL FUND	102 00-230.10 102	6011. 8. 1	228.95	
AJE 7	11/30/2020	INTEREST ON DARE ACCT	102 00-361.00 102	6011. 8. 1		-6.73
AJE 7	11/30/2020	PROCESS & EXEC DOCKET FEES	102 00-362.00 102	6011. 8. 1		-4,760.00
AJE 7	11/30/2020	FOREIGN SERVICE FEES	102 00-363.00 102	6011. 8. 1		-1,191.00
AJE 7	11/30/2020	MISC	102 00-367.00 102	6011. 8. 1		-15,183.75
AJE 7	11/30/2020	BOARD BILL-WORK RELEASE	102 00-369.00 102	6011. 8. 1		-7,544.00
AJE 7	11/30/2020	DARE CONTRIBUTIONS	102 00-374.00 102	6011. 8. 1		-2,400.00
AJE 7	11/30/2020	WARRANTS	102 00-375.00 102	6011. 8. 1		-15,498.08
AJE 7	11/30/2020	DARE EXPENSES	102 00-401.00 102	6011. 8. 1	2,365.50	
AJE 7	11/30/2020	Warrant Service Expenses	102 00-402.00 102	6011. 8. 1	16,608.30	
AJE 7	11/30/2020	TRANSFER FEES TO GENERAL FUND	102 00-475.00 102	6011. 8. 1	28,678.75	
To record current year activity						
AJE 8	11/30/2020	CASH IN BANK	093 00-102.00 093	6011. 1. 3	25.00	
AJE 8	11/30/2020	Account Deposits	093 00-360.00 093	6011. 1. 3		-13,481.87
AJE 8	11/30/2020	Account Deductions	093 00-460.00 093	6011. 1. 3	13,456.87	
To record current year activity						
AJE 9	11/30/2020	ACCUM. DEPRECIATION	125000 ELMS	3506. 5. 1		-116,393.59
AJE 9	11/30/2020	DEPRECIATION - EQUIPMENT	439000 ELMS	3506. 5. 1	116,393.59	
To record depreciation in the current year						
AJE10	11/30/2020	EQUIPMENT	124000 ELMS	3506. 5. 1		-34,947.33
AJE10	11/30/2020	ACCUM. DEPRECIATION	125000 ELMS	3506. 5. 1	34,947.33	
To record disposals of capital assets						
AJE11	11/30/2020	BUILDING	122000 ELMS	3507. 5	24,750.00	
AJE11	11/30/2020	EQUIPMENT	124000 ELMS	3507. 5	55,717.25	
AJE11	11/30/2020	CONTRIBUTED CAPITAL - FIXED ASSETS	395500 ELMS	3507. 5		-55,467.25
AJE11	11/30/2020	Transfer from Other Funds	650000 ELMS	3507. 5		-25,000.00
To record capital asset additions in FY20						
AJE12	11/30/2020	FUND BALANCE	001 00-270.00 001	4503		-39,120.93
AJE12	11/30/2020	COURT SERVICES (FY REFUND)	001 00-340.11 001	4503	39,120.93	
AJE12	11/30/2020	FUND BALANCE	025 00-270.00 025	4503		-7,019.61
AJE12	11/30/2020	INDIVIDUAL'S SHARE	025 00-365.50 025	4503	7,019.61	
AJE12	11/30/2020	ACCOUNTS PAYABLE	049 00-202.00 049	4503		-1,202.13
AJE12	11/30/2020	FUND BALANCE	049 00-270.00 049	4503	1,202.13	
To record PY adjusting entries to correct fund balances.						

Number	Date	Name	Account No	Reference	Debit	Credit
AJE13	11/30/2020	WAGES PAYABLE	207000 ELMS	4104. 5		-12,299.85
AJE13	11/30/2020	ADMINISTRATIVE WAGES	401000 ELMS	4104. 5	811.57	
AJE13	11/30/2020	DIETARY WAGES	450000 ELMS	4104. 5	992.46	
AJE13	11/30/2020	LAUNDRY WAGES	470000 ELMS	4104. 5	242.52	
AJE13	11/30/2020	HOUSEKEEPING WAGES	477000 ELMS	4104. 5	488.70	
AJE13	11/30/2020	MAINTENANCE WAGES	482000 ELMS	4104. 5	329.72	
AJE13	11/30/2020	RN WAGES	491600 ELMS	4104. 5	3,311.32	
AJE13	11/30/2020	LPN WAGES	491700 ELMS	4104. 5	1,518.69	
AJE13	11/30/2020	CNA WAGES	491800 ELMS	4104. 5	4,054.83	
AJE13	11/30/2020	ACTIVITY WAGES	504000 ELMS	4104. 5	361.73	
AJE13	11/30/2020	SOCIAL SERVICE WAGES	518000 ELMS	4104. 5	188.31	
To adjust accrued wages for FICA						
AJE14	11/30/2020	PREPAID CONTRACTS	129000 ELMS	3710. 5	2,474.39	
AJE14	11/30/2020	PARTS & SUPPLIES	484000 ELMS	3710. 5		-2,474.39
To adjust prepaids						
AJE15	11/30/2020	A/C REC - PVT, CAID, MAN CARE	109000 ELMS	3218. 5. 3	3,868.00	
AJE15	11/30/2020	A/C REC - PVT, CAID, MAN CARE	109000 ELMS	3218. 5. 3	25,720.57	
AJE15	11/30/2020	A/C REC - MEDICARE PRT A	109300 ELMS	3218. 5. 3	21,683.85	
AJE15	11/30/2020	MEDICAID RESIDENTS	307000 ELMS	3218. 5. 3		-3,868.00
AJE15	11/30/2020	MEDICAID RESIDENTS	307000 ELMS	3218. 5. 3		-25,720.57
AJE15	11/30/2020	ROOM ALLOWANCE PART A	390100 ELMS	3218. 5. 3		-21,683.85
To adjust AR to actual						
AJE16	11/30/2020	CASH IN BANK-MUTUAL MEDICAL	025 00-103.00 025	6011. 1. 4		-165,458.86
AJE16	11/30/2020	CASH EQUIVALENTS	025 00-104.00 025	6011. 1. 4	200,000.00	
AJE16	11/30/2020	CLAIM REIMB	025 00-395.00 025	6011. 1. 4		-44,052.80
AJE16	11/30/2020	CLAIMS PAID	025 00-420.00 025	6011. 1. 4		-97,891.84
AJE16	11/30/2020	ADMINISTRATIVE FEES	025 00-430.00 025	6011. 1. 4	107,403.50	
To adjust Mutual Medical account to actual						
AJE17	11/30/2020	ACCOUNTS RECEIVABLE-ST OF IL	103 1500 203	4503	321.96	
AJE17	11/30/2020	FUND BALANCE	103 3000 203	4503		-321.96
To adjust fund balance to actual						
AJE18	11/30/2020	CASH IN BANK	029 00-102.00 029	6011. 1. 8		-23,385.66
AJE18	11/30/2020	CASH IN BANK (CIR CLK)	029 00-102.50 029	6011. 1. 8	24,551.46	
AJE18	11/30/2020	CHILD SUPPORT FEES	029 00-348.00 029	6011. 1. 8		-2,981.00
AJE18	11/30/2020	CO TREAS (INT EARNINGS)	029 00-361.00 029	6011. 1. 8		-23.75
AJE18	11/30/2020	SUPPLIES/EQUIPMENT	029 00-455.00 029	6011. 1. 8	900.00	
AJE18	11/30/2020	MISCELLANEOUS EXPENSE	029 00-476.00 029	6011. 1. 8	938.95	
To record Support Processing Trial Balance						

Number	Date	Name	Account No	Reference	Debit	Credit
AJE19	11/30/2020	CASH IN BANK-ABN	046 00-102.02 046	3603		-11,357.27
AJE19	11/30/2020	INVESTMENTS	046 00-103.00 046	3603	639,728.66	
AJE19	11/30/2020	ACCRUED INTEREST RECEIVABLE	046 00-125.00 046	3603	1,834.72	
AJE19	11/30/2020	DUE FROM OTHER FUNDS	046 00-130.52 046	3603		-600,000.00
AJE19	11/30/2020	INTEREST INCOME	046 00-361.00 046	3603		-18,385.00
AJE19	11/30/2020	REALIZED GAINS/LOSS	046 00-375.00 046	3603	71.44	
AJE19	11/30/2020	UNREALIZED GAIN/LOSS ON I	046 00-380.00 046	3603		-15,020.86
AJE19	11/30/2020	FEES	046 00-475.00 046	3603	3,128.31	
		To adjust self insurance investments to actual				
AJE22	11/30/2020	CASH IN BANK	108 00-102.00 108	6011. 1. 1	121,203.42	
AJE22	11/30/2020	CASH ON HAND	108 00-102.10 108	6011. 1. 1	7,409.08	
AJE22	11/30/2020	DUE TO GENERAL FUND	108 00-230.10 108	6011. 1. 1		-50,605.56
AJE22	11/30/2020	DUE TO RECORDER AUTOMATION	108 00-230.20 108	6011. 1. 1		-4,810.50
AJE22	11/30/2020	DUE TO VITAL RECORDS AUTO	108 00-230.30 108	6011. 1. 1		-326.00
AJE22	11/30/2020	DUE TO GIS FUND	108 00-230.35 108	6011. 1. 1		-6,405.00
AJE22	11/30/2020	DUE TO CLERK GIS FUND	108 00-230.40 108	6011. 1. 1		-305.00
AJE22	11/30/2020	TRUST FUNDS DUE OTHERS	108 00-230.50 108	6011. 1. 1		-66,160.44
AJE22	11/30/2020	INTEREST ON NOW ACCOUNT	108 00-361.00 108	6011. 1. 1		-102.75
AJE22	11/30/2020	MARRIAGE LICENSE FEES	108 00-362.00 108	6011. 1. 1		-6,960.00
AJE22	11/30/2020	TAX REDEMPTION FEES	108 00-363.00 108	6011. 1. 1		-663,747.30
AJE22	11/30/2020	RECORDING FEES	108 00-364.00 108	6011. 1. 1		-259,965.00
AJE22	11/30/2020	REVENUE STAMP SALES	108 00-365.00 108	6011. 1. 1		-132,012.75
AJE22	11/30/2020	CERTIFIED COPIES	108 00-366.00 108	6011. 1. 1		-20,778.00
AJE22	11/30/2020	NOTARY FEES	108 00-367.00 108	6011. 1. 1		-634.00
AJE22	11/30/2020	MISC COPIES	108 00-370.00 108	6011. 1. 1		-2,980.50
AJE22	11/30/2020	MISC	108 00-371.00 108	6011. 1. 1		-4,581.10
AJE22	11/30/2020	DEATH CERTIFICATES	108 00-373.00 108	6011. 1. 1		-6,545.00
AJE22	11/30/2020	WEB ACCESS FEE	108 00-374.00 108	6011. 1. 1		-18,242.50
AJE22	11/30/2020	TRANSFER FEES TO GEN FUND	108 00-475.00 108	6011. 1. 1	349,345.97	
AJE22	11/30/2020	FEES PAID TO OTHERS	108 00-476.00 108	6011. 1. 1	767,202.93	
		To record County Clerk TB				
AJE23	11/30/2020	INVESTMENTS	107000 ELMS	3603. 5	12,192.60	
AJE23	11/30/2020	CHANGE IN FMV - EDWARD JONES	108000 ELMS	3603. 5	7,162.67	
AJE23	11/30/2020	INTEREST RECEIVABLE	110500 ELMS	3603. 5	20,511.14	
AJE23	11/30/2020	INTEREST	316000 ELMS	3603. 5		-20,511.14
AJE23	11/30/2020	INTEREST	316000 ELMS	3603. 5		-12,192.60
AJE23	11/30/2020	CHANGE IN FMV-EDWARD JONES	316200 ELMS	3603. 5		-7,162.67
		To adjust Elms investments to actual				



Number	Date	Name	Account No	Reference	Debit	Credit
AJE24	11/30/2020	CASH IN BANK	103 00-102.00 103	6011. 7		-12,706.39
AJE24	11/30/2020	CASH IN BANK	103 00-102.01 103	6011. 7		-10,035.85
AJE24	11/30/2020	DUE TO OTHERS-CASH BONDS	103 00-230.53 103	6011. 7	22,742.24	
AJE24	11/30/2020	INTEREST INCOME	103 00-361.00 103	6011. 7		-1,332.80
AJE24	11/30/2020	CLERK FEES	103 00-362.00 103	6011. 7		-208,989.51
AJE24	11/30/2020	COUNTY TRAFFIC FEES	103 00-363.00 103	6011. 7		-88,864.56
AJE24	11/30/2020	ST ATTNY CRIMINAL FINES	103 00-364.00 103	6011. 7		-139,431.82
AJE24	11/30/2020	ST ATTNY FEES	103 00-365.00 103	6011. 7		-4,085.65
AJE24	11/30/2020	SHERIFF FEES	103 00-366.00 103	6011. 7		-95,553.14
AJE24	11/30/2020	CO TREAS MISC FEES	103 00-367.00 103	6011. 7		-10,437.48
AJE24	11/30/2020	PUBLIC DEFENDER FEE	103 00-368.00 103	6011. 7		-19,353.45
AJE24	11/30/2020	2% SURCHARGE COLLECTION FEE	103 00-369.00 103	6011. 7		-1,078.69
AJE24	11/30/2020	2.5% TRAUMA COLLECTION FEE	103 00-369.10 103	6011. 7		-390.36
AJE24	11/30/2020	2% LEADS COLLECTION FEE	103 00-369.20 103	6011. 7		-101.07
AJE24	11/30/2020	BOND FORFEITURES	103 00-370.00 103	6011. 7		-13,001.50
AJE24	11/30/2020	COURT SECURITY FEES	103 00-371.00 103	6011. 7		-65,183.75
AJE24	11/30/2020	CLERK OPERATIONS & ADMIN	103 00-373.00 103	6011. 7		-11,909.75
AJE24	11/30/2020	COURT AUTOMATION	103 00-374.00 103	6011. 7		-39,537.76
AJE24	11/30/2020	COURT SYSTEMS MAINT FUND	103 00-375.00 103	6011. 7		-15,120.41
AJE24	11/30/2020	DOCUMENT STORAGE	103 00-376.00 103	6011. 7		-39,547.44
AJE24	11/30/2020	Child Advocacy Center	103 00-377.00 103	6011. 7		-10,925.70
AJE24	11/30/2020	Drug Court	103 00-378.00 103	6011. 7		-7,067.78
AJE24	11/30/2020	Electronic Citation	103 00-379.00 103	6011. 7		-9,981.50
AJE24	11/30/2020	State's Attorney Automation Fee	103 00-380.00 103	6011. 7		-1,548.00
AJE24	11/30/2020	Interstate Transfer Fees	103 00-388.00 103	6011. 7		-250.00
AJE24	11/30/2020	Public Defender Automation Fee	103 00-391.00 103	6011. 7		-362.00
AJE24	11/30/2020	TRANSFER FEES TO GENERAL FUND	103 00-475.00 103	6011. 7	784,054.12	
		To record the CY Circuit Clerk Trial Balance				
AJE25	11/30/2020	ALLOWANCE FOR UNCOLLECTIBLE A	111000 ELMS	3218. 5	10,053.37	
AJE25	11/30/2020	BAD DEBT EXPENSE	426000 ELMS	3218. 5		-10,053.37
		Adjust allowance for uncollectible accounts				
AJE26	11/30/2020	CASH IN BANK	104 00-102.00 104	6011. 1. 6	1,973.10	
AJE26	11/30/2020	PROPERTY TAXES	104 00-301.00 104	6011. 1. 6		-400,604.40
AJE26	11/30/2020	MOBILE HOME TAXES	104 00-303.00 104	6011. 1. 6		-322.56
AJE26	11/30/2020	INTEREST INCOME	104 00-361.00 104	6011. 1. 6		-11.67
AJE26	11/30/2020	INTEREST ON R E TAXES	104 00-361.10 104	6011. 1. 6		-20.47
AJE26	11/30/2020	COMMUNITIY MENTAL HEALTH	104 00-410.00 104	6011. 1. 6	199,493.00	
AJE26	11/30/2020	MCDON CO REHAB CTR	104 00-411.00 104	6011. 1. 6	199,493.00	
		To record CY activity in the mental health fund				
AJE29	11/30/2020	CASH IN BANK	050 00-102.00 050	3103	12,839.88	
AJE29	11/30/2020	MISCELLANEOUS	050 00-237.09 050	3103	342.28	
AJE29	11/30/2020	SECTION 125 MEDICAL	050 00-237.27 050	3103		-13,182.16
		To adjust payroll clearing to actual				



Number	Date	Name	Account No	Reference	Debit	Credit
AJE32	11/30/2020	CASH-CHECKING CNB	103 1010 203	3103. 6	165,674.46	
AJE32	11/30/2020	PROPERTY TAXES	103 411000 203	3103. 6		-162,229.06
AJE32	11/30/2020	Local Fees	103 460001 203	3103. 6		-3,389.47
AJE32	11/30/2020	OTHER INCOME	103 480000 203	3103. 6		-55.93
To record missed Health deposits						
AJE35	11/30/2020	CASH IN BANK	100 00-102.00 100	3103	33,060.90	
AJE35	11/30/2020	IMRF PAYABLE	100 00-235.00 100	3103		-38,624.31
AJE35	11/30/2020	FUND BALANCE	100 00-270.00 100	3103	5,563.41	
To adjust the withholding clearing account to actual						
AJE40	11/30/2020	CASH IN BANK	800 00-102.00 800	3103. 1		-351.42
AJE40	11/30/2020	TAXES DUE TO OTHER TAXING UNITS	800 00-231.00 800	3103. 1	351.42	
To reconcile the Collectors' account balance to actual						
AJE41	11/30/2020	BOND PREMIUM SERIES 2019	998 00-247.00 GLT	4209	5,406.35	
AJE41	11/30/2020	Bond Premium Amort	998 00-287.00 GLT	4209		-5,406.35
To record bond premium amortization for FY20						
AJE44	11/30/2020	CASH WITH PAYING AGENT	003 00-105.00 003	4203	161,290.00	
AJE44	11/30/2020	BOND PAYMENT-INTEREST	003 00-402.00 003	4203		-161,290.00
To record 12/1/20 debt service payment as a prepaid						
AJE45	11/30/2020	ACCOUNT PAYABLE	004 00-202.00 004	4155		-38.42
AJE45	11/30/2020	ELMS EMPLOYERS SHARE	004 00-406.40 004	4155	38.42	
To adjust Elms IMRF payable						
AJE46	11/30/2020	Property Tax Levy	103 1400 203	3243		-10.00
AJE46	11/30/2020	DEFERRED REVENUE	103 2200 203	3243	10.00	
AJE46	11/30/2020	PROPERTY TAX RECEIVABLE	001 00-160.00 001	3243	67,200.00	
AJE46	11/30/2020	DEFERRED LIABILITY	001 00-240.00 001	3243		-67,200.00
AJE46	11/30/2020	PROPERTY TAX RECEIVABLE	004 00-160.00 004	3243		-36.00
AJE46	11/30/2020	DEFERRED REVENUE	004 00-240.00 004	3243	36.00	
AJE46	11/30/2020	PROPERTY TAX RECEIVABLE	009 00-160.00 009	3243		-40.00
AJE46	11/30/2020	DEFERRED REVENUE	009 00-240.00 009	3243	40.00	
AJE46	11/30/2020	PROPERTY TAX RECEIVABLE	020 00-160.00 020	3243	600.00	
AJE46	11/30/2020	DEFERRED REVENUE	020 00-240.00 020	3243		-600.00
AJE46	11/30/2020	PROPERTY TAX RECEIVABLE	021 00-160.00 021	3243	2,400.00	
AJE46	11/30/2020	DEFERRED REVENUE	021 00-240.00 021	3243		-2,400.00
AJE46	11/30/2020	PROPERTY TAX RECEIVABLE	023 00-160.00 023	3243	247.00	
AJE46	11/30/2020	DEFERRED REVENUE	023 00-240.00 023	3243		-247.00
AJE46	11/30/2020	PROPERTY TAX RECEIVABLE	038 00-160.00 038	3243		-19,000.00
AJE46	11/30/2020	DEFERRED REVENUE	038 00-240.00 038	3243	19,000.00	
AJE46	11/30/2020	PROPERTY TAX RECEIVABLE	040 00-160.00 040	3243		-25.00
AJE46	11/30/2020	DEFERRED REVENUE	040 00-240.00 040	3243	25.00	
To adjust property tax receivables and deferred property tax revenue to actual						

Number	Date	Name	Account No	Reference	Debit	Credit
AJE47	11/30/2020	REAL ESTATE TAX DISTRIBUTION	038 00-301.00 038	3245. 1		-24,795.85
AJE47	11/30/2020	MAEDCO PAYMENTS	038 00-429.00 038	3245. 1	24,795.85	
AJE47	11/30/2020	REAL ESTATE TAX DISTRIBUTION	070 00-301.00 070	3245. 1		-349,233.03
AJE47	11/30/2020	MOBILE HOME DISTRIBUTION	070 00-303.00 070	3245. 1		-766.97
AJE47	11/30/2020	BLDG LEASE PYMT-ELMS	070 00-401.00 070	3245. 1	100,000.00	
AJE47	11/30/2020	BLDG LEASE PYMT-JAIL	070 00-402.00 070	3245. 1	250,000.00	
AJE47	11/30/2020	REAL ESTATE TAXES	071 00-301.00 071	3245. 1		-171,649.71
AJE47	11/30/2020	COOPERATIVE EXTENSION SERVICES	071 00-401.00 071	3245. 1	171,649.71	
To record property tax distributions for Funds 038, 070, and 071.						
AJE53	11/30/2020	ACCRUED INTEREST	998 00-248.00 GLT 4205			-25,790.00
AJE53	11/30/2020	ACCRUED INTEREST	998 00-248.00 GLT 4205		7,465.01	
AJE53	11/30/2020	AMOUNT TO BE PROVIDED FOR LT DEBT	998 00-260.00 GLT 4205			-7,465.01
AJE53	11/30/2020	Interest Expense	998 00-288.00 GLT 4205		25,790.00	
To record accrued interest for FY20 and reverse PY accrued interest						
AJE54	11/30/2020	DUE TO OTHER FUNDS	003 00-230.52 003	5804		-33,240.44
AJE54	11/30/2020	BOND PAYMENT-INTEREST	003 00-402.00 003	5804	33,240.44	
AJE54	11/30/2020	DUE FROM OTHER FUNDS	010 00-130.00 010	5804	33,240.44	
AJE54	11/30/2020	OTHER TRANSFERS TO CO FUNDS	010 00-475.50 010	5804		-33,240.44
To recd due from and record due to						
AJE55	11/30/2020	CO TREAS (INT EARNINGS)	001 00-361.00 001	5804	750.15	
AJE55	11/30/2020	OTHER TRANSFERS FROM CO FUNDS	001 00-392.50 001	5804		-750.15
AJE55	11/30/2020	MISC	102 00-367.00 102	5804	1,395.00	
AJE55	11/30/2020	TRANSFER FEES TO GENERAL FUND	102 00-475.00 102	5804		-1,395.00
To record transfers						
AJE56	11/30/2020	DUE FROM OTHER FUNDS	001 00-130.00 001	5804	6,657.01	
AJE56	11/30/2020	DUE FROM OTHER FUNDS	001 00-130.00 001	5804		-174.44
AJE56	11/30/2020	COUNTY CLERK	001 00-340.10 001	5804		-6,657.01
AJE56	11/30/2020	OFFICES SUPPLIES	001 59-455.00 001	5804	174.44	
AJE56	11/30/2020	DUE FROM OTHER FUNDS	004 00-130.00 004	5804	3,091.50	
AJE56	11/30/2020	HEALTH EMPLOYER IMRF	004 00-364.50 004	5804		-3,091.50
AJE56	11/30/2020	DUE FROM OTHER FUNDS	010 00-130.00 010	5804	1,545.00	
AJE56	11/30/2020	DUE FROM OTHER FUNDS	010 00-130.00 010	5804		-1,463.49
AJE56	11/30/2020	ELMS REIMBURSEMENT	010 00-364.42 010	5804	1,463.49	
AJE56	11/30/2020	HEALTH DEPT REIMBURSEMENT	010 00-364.43 010	5804		-1,545.00
AJE56	11/30/2020	DUE FROM OTHER FUNDS	025 00-130.00 025	5804		-4,423.02
AJE56	11/30/2020	HEALTH INSURANCE PAYMENT	025 00-403.01 025	5804	4,423.02	
AJE56	11/30/2020	DUE FROM OTHER FUNDS	028 00-130.00 028	5804	1,078.00	
AJE56	11/30/2020	RECORDING OF LEGAL INSTRUMENTS	028 00-342.00 028	5804		-1,078.00
AJE56	11/30/2020	DUE FROM OTHER FUNDS	034 00-130.00 034	5804	2,088.45	
AJE56	11/30/2020	HEALTH EMPLOYER SOC SEC	034 00-364.50 034	5804		-2,088.45
AJE56	11/30/2020	DUE FROM OTHER FUNDS	035 00-130.00 035	5804		-244.00
AJE56	11/30/2020	COUNTY CLERK	035 00-340.10 035	5804	244.00	
AJE56	11/30/2020	DUE FROM OTHER FUNDS	076 00-130.00 076	5804	882.00	
AJE56	11/30/2020	COUNTY CLERK	076 00-340.10 076	5804		-882.00
AJE56	11/30/2020	DUE FROM OTHER FUNDS	077 00-130.00 077	5804	44.00	
AJE56	11/30/2020	COUNTY CLERK	077 00-340.10 077	5804		-44.00
To adjust Due To/From						



Number	Date	Name	Account No	Reference	Debit	Credit
AJE59	11/30/2020	Due From other County Funds	203100 ELMS	3334. 1	72,470.65	
AJE59	11/30/2020	GRANT REVENUE	317100 ELMS	3334. 1		-72,470.65
AJE59	11/30/2020	Due to Other Funds	103 2020 203	3334. 1		-72,470.65
AJE59	11/30/2020	State Grants / Contracts	103 440001 203	3334. 1	565,011.94	
AJE59	11/30/2020	PROGRAM CONTRACTS/SERVICES	103 540000 203	3334. 1		-492,541.29
To correct CARES Funding between the Health Dept and ELMS						
AJE60	11/30/2020	Accounts Receivable - Other	109700 ELMS	3331. 2. 1	642,319.37	
AJE60	11/30/2020	GRANT REVENUE	317100 ELMS	3331. 2. 1		-642,319.37
To accrue Elms CURES grant receivable						
AJE63	11/30/2020	Federally Audited Grants	103 430001 203	3304. 6. 2		-171,775.67
AJE63	11/30/2020	NONCASH FOOD VOUCHERS	103 582000 203	3304. 6. 2	171,775.67	
To record noncash vouchers						
AJE65	11/30/2020	Deferred Outflows/Resrces-IMRF	131000 ELMS	4158	27,019.57	
AJE65	11/30/2020	Deferred Outflows/Resrces-IMRF	131000 ELMS	4158		-1,056,490.53
AJE65	11/30/2020	Deferred Outflows/Resrces-IMRF	131000 ELMS	4158		-171,627.68
AJE65	11/30/2020	Deferred Outflows/Resrces-IMRF	131000 ELMS	4158	65,524.88	
AJE65	11/30/2020	Net Pension Liability	205600 ELMS	4158	1,669,121.62	
AJE65	11/30/2020	Deferred Inflow/Resources-IMRF	205700 ELMS	4158	31,914.22	
AJE65	11/30/2020	Deferred Inflow/Resources-IMRF	205700 ELMS	4158	164,450.21	
AJE65	11/30/2020	Deferred Inflow/Resources-IMRF	205700 ELMS	4158		-731,284.22
AJE65	11/30/2020	FRINGE BENEFITS	433000 ELMS	4158	294,444.48	
AJE65	11/30/2020	FRINGE BENEFITS	433000 ELMS	4158		-293,072.55
AJE65	11/30/2020	NET PENSION ASSET	998 00-110.00 GLT	4158	169,797.04	
AJE65	11/30/2020	DEFERRED OUTFLOWS	998 00-115.00 GLT	4158		-689,620.00
AJE65	11/30/2020	DEFERRED OUTFLOWS	998 00-115.00 GLT	4158		-1,964,775.18
AJE65	11/30/2020	DEFERRED INFLOWS-IMRF	998 00-206.00 GLT	4158		-523,421.00
AJE65	11/30/2020	DEFERRED INFLOWS-IMRF	998 00-206.00 GLT	4158		-1,007,619.46
AJE65	11/30/2020	NET PENSION OBLIGATION	998 00-210.00 GLT	4158	1,397,769.08	
AJE65	11/30/2020	NET PENSION OBLIGATION	998 00-210.00 GLT	4158	3,073,300.40	
AJE65	11/30/2020	CHANGE IN DEFERRED OUTFLOWS	998 00-286.00 GLT	4158		-354,525.12
AJE65	11/30/2020	CHANGE IN DEFERRED OUTFLOWS	998 00-286.00 GLT	4158		-100,905.76
To record GASB 68 entry						
AJE67	11/30/2020	ACCOUNTS RECEIVABLE	039 00-130.02 039	3307. 1	9,232.35	
AJE67	11/30/2020	MISC	039 00-370.00 039	3307. 1		-9,232.35
To record grant receivable for the ETSB center						
AJE68	11/30/2020	INVENTORY - NURSING	114000 ELMS	3403. 5. 2	70,525.07	
AJE68	11/30/2020	MEDICAL SUPPLIES	494000 ELMS	3403. 5. 2		-70,525.07
To adjust inventory for COVID PPE						
AJE69	11/30/2020	ACCOUNTS RECEIVABLE	001 00-130.02 001	3309	29,119.03	
AJE69	11/30/2020	ST/IL (CIVIL DEFENSE)	001 00-334.07 001	3309		-29,119.03
To record the CY receivable for the IEMA grant						

Number	Date	Name	Account No	Reference	Debit	Credit
AJE70	11/30/2020	INFRASTRUCTURE CAPITAL ASSETS	999 00-181.00 GFA 3506		1,654,695.13	
AJE70	11/30/2020	INFRASTRUCTURE-ACCUM DEPRECIATION	999 00-181.01 GFA 3506			-122,896.76
AJE70	11/30/2020	BUILDINGS-ACCUM DEPRECIATION	999 00-182.01 GFA 3506			-50,385.38
AJE70	11/30/2020	BUILDING IMPROV-ACCUM DEPRECIATION	999 00-183.01 GFA 3506			-94,148.98
AJE70	11/30/2020	MAINTENANCE EQUIPMENT	999 00-184.00 GFA 3506		20,000.00	
AJE70	11/30/2020	MAINTENANCE EQUIPMENT	999 00-184.00 GFA 3506			-28,000.00
AJE70	11/30/2020	MAINT EQUIPT-ACCUM DEPRECIATION	999 00-184.01 GFA 3506			-29,216.59
AJE70	11/30/2020	MAINT EQUIPT-ACCUM DEPRECIATION	999 00-184.01 GFA 3506		25,200.00	
AJE70	11/30/2020	OFFICE EQUIPT-ACCUM DEPRECIATION	999 00-185.01 GFA 3506			-11,801.03
AJE70	11/30/2020	COMPUTER EQUIPT-ACCUM DEPRECIATION	999 00-186.01 GFA 3506			-7,574.30
AJE70	11/30/2020	VEHICLES	999 00-190.00 GFA 3506		60,497.00	
AJE70	11/30/2020	VEHICLES	999 00-190.00 GFA 3506			-16,425.00
AJE70	11/30/2020	VEHICLES-ACCUM DEPRECIATION	999 00-190.01 GFA 3506			-78,552.88
AJE70	11/30/2020	VEHICLES-ACCUM DEPRECIATION	999 00-190.01 GFA 3506		16,425.00	
AJE70	11/30/2020	CONSTRUCTION IN PROGRESS	999 00-195.00 GFA 3506		4,720.86	
AJE70	11/30/2020	CONSTRUCTION IN PROGRESS	999 00-195.00 GFA 3506			-59,122.64
AJE70	11/30/2020	INVESTMENT IN CAPITAL ASSETS	999 00-270.00 GFA 3506		59,122.64	
AJE70	11/30/2020	INVESTMENT IN CAPITAL ASSETS	999 00-270.00 GFA 3506			-435,247.17
AJE70	11/30/2020	INVESTMENT IN CAPITAL ASSETS	999 00-270.00 GFA 3506		2,800.00	
AJE70	11/30/2020	CONTRIBUTION REVENUE	999 00-330.00 GFA 3506			-1,304,665.82
AJE70	11/30/2020	DEPREC EXP-GEN GOV	999 00-400.00 GFA 3506		91,620.42	
AJE70	11/30/2020	DEPR EXP-PUBLIC SAFETY	999 00-401.00 GFA 3506		78,480.49	
AJE70	11/30/2020	DEPR EXP-CORRECTIONS	999 00-403.00 GFA 3506		42,196.32	
AJE70	11/30/2020	DEPR EXP-JUDICIARY & COURT RELATED	999 00-404.00 GFA 3506		5,642.86	
AJE70	11/30/2020	DEPR EXP-TRANSPORTATION	999 00-405.00 GFA 3506		158,499.80	
AJE70	11/30/2020	DEPR EXP-PUBLIC HEALTH & WELFARE	999 00-406.00 GFA 3506		18,136.03	
To record current year fixed asset activity						
AJE71	11/30/2020	Deferred Outflows/Resources-OPEB	131005 ELMS	4153. 3	17,192.00	
AJE71	11/30/2020	NET OPEB OBLIGATION	205500 ELMS	4153. 3		-28,204.00
AJE71	11/30/2020	Deferred Inflow/Resources-OPEB	205705 ELMS	4153. 3	8,998.00	
AJE71	11/30/2020	FRINGE BENEFITS	433000 ELMS	4153. 3	2,014.00	
AJE71	11/30/2020	DEFERRED OUTFLOWS-OPEB	998 00-116.00 GLT	4153. 3	142,664.00	
AJE71	11/30/2020	NET OPEB OBLIGATION	998 00-205.00 GLT	4153. 3		-104,316.00
AJE71	11/30/2020	DEFERRED INFLOWS-OPEB	998 00-207.00 GLT	4153. 3		-63,368.00
AJE71	11/30/2020	CHANGE IN OPEB	998 00-280.00 GLT	4153. 3	25,020.00	
To record change in OPEB for FY20						
AJE72	11/30/2020	CASH IN BANK-MIDAMERICA NAT'L	045 00-102.00 045	1340. 4. 4	55,694.01	
AJE72	11/30/2020	HEALTH DEPT PAYMENT - PAYROLL	045 00-364.00 045	1340. 4. 4		-55,694.01
To correct payroll clearing fund for client entering backwards						
AJE73	11/30/2020	COMPENSATED ABSENCES	998 00-201.00 GLT	4106		-48,009.21
AJE73	11/30/2020	AMOUNT TO BE PROVIDED FOR LT DEBT	998 00-260.00 GLT	4106	8,868.82	
AJE73	11/30/2020	COMPENSATED ABSENCES-PUBLIC SAFETY	998 00-271.00 GLT	4106		-702.50
AJE73	11/30/2020	COMPENSATED ABSENCES-JUDICIAL	998 00-272.00 GLT	4106	8,208.60	
AJE73	11/30/2020	COMPENSATED ABSENCE-TRANSPORTATION	998 00-274.00 GLT	4106	14,230.05	
AJE73	11/30/2020	COMPENSATED ABSENCES-PUBLIC HEALTH	998 00-276.00 GLT	4106	4,187.58	
AJE73	11/30/2020	COMPENSATED ABSENCES-GENERAL GOVT	998 00-278.00 GLT	4106	13,216.66	
To adjust compensated absences balances to accrual						



Number	Date	Name	Account No	Reference	Debit	Credit
AJE74	11/30/2020	ACCOUNTS RECEIVABLE-ST IL	001 00-130.01 001	3337	262,590.00	
AJE74	11/30/2020	ST/IL CURE ACT	001 00-334.33 001	3337		-262,590.00
To record the CURES Receivable						
AJE75	11/30/2020	ACCOUNTS RECEIVABLE-ST IL	001 00-130.01 001	3333	25,812.30	
AJE75	11/30/2020	CARE	001 00-343.02 001	3333		-25,812.30
To record HAVA Cares receivable						
AJE76	11/30/2020	TIF SURPLUS	001 00-392.60 001	1340. 1		-11,756.09
AJE76	11/30/2020	TIF SURPLUS	001 50-430.00 001	1340. 1	11,756.09	
To reclass TIF Surplus to revenue account						
AJE77	11/30/2020	DUE FROM OTHER FUNDS	027 00-130.00 027	4008. 3	94,682.65	
AJE77	11/30/2020	TOWNSHIP MOTOR FUEL TAX	027 00-333.10 027	4008. 3		-94,682.65
AJE77	11/30/2020	DUE TO OTHER FUNDS	044 00-230.52 044	4008. 3		-94,682.65
AJE77	11/30/2020	MAINT - ROADS	044 00-415.00 044	4008. 3	94,682.65	
To record interfund activity for FY20 engineering costs						
AJE78	11/30/2020	DUE TO OTHER FUNDS	021 00-230.52 021	3321		-27,589.66
AJE78	11/30/2020	BRIDGE AND ROAD CONSTRUCTION	021 00-495.00 021	3321	27,589.66	
AJE78	11/30/2020	DUE FROM OTHER FUNDS	041 00-130.00 041	3321	27,589.66	
AJE78	11/30/2020	BRIDGE CONSTR	041 00-495.00 041	3321		-27,589.66
To record Bushnell Bridge repair in proper fund						
AJE79	11/30/2020	Inventory	103 1200 203	3403. 6	42,079.86	
AJE79	11/30/2020	PROGRAM SUPPLIES	103 522000 203	3403. 6		-42,079.86
To record vaccine inventory						
AJE80	11/30/2020	ACCOUNTS RECEIVABLE	041 00-130.01 041	3321	27,589.66	
AJE80	11/30/2020	DEFFERED REVENUE	041 00-240.00 041	3321		-222,291.57
AJE80	11/30/2020	MISC	041 00-370.00 041	3321	222,291.57	
AJE80	11/30/2020	COUNTY-AID, TWP & VILLAGES	041 00-370.20 041	3321		-27,589.66
to reclassify deferred revenue and record AR - Bushnell Township Bridge						
AJE81	11/30/2020	DUE FROM OTHER FUNDS	024 00-130.00 024	3262/5804		-98,167.25
AJE81	11/30/2020	MISC EXP (CONTINGENCY)	024 00-476.00 024	3262/5804	98,167.25	
AJE81	11/30/2020	DUE TO OTHER FUNDS	085 00-230.52 085	3262/5804	98,167.25	
AJE81	11/30/2020	MISC	085 00-370.00 085	3262/5804		-98,167.25
To write off Adult Redeployment due to/from Court Services						

Number	Date	Name	Account No	Reference	Debit	Credit
AJE82	11/30/2020	Due to Other Funds	103 2020 203	4003.6A		-57,858.95
AJE82	11/30/2020	SALARIES	103 510000 203	4003.6A	184,146.88	
AJE82	11/30/2020	SALARIES	103 510000 203	4003.6A	57,858.95	
AJE82	11/30/2020	STAFF DEVELOPMENT	103 517000 203	4003.6A		-27,558.93
AJE82	11/30/2020	PROGRAM CONTRACTS/SERVICES	103 540000 203	4003.6A		-156,587.95
AJE82	11/30/2020	DUE FROM OTHER FUNDS	004 00-130.00 004	4003.6A	29,684.48	
AJE82	11/30/2020	ACCOUNT PAYABLE	004 00-202.00 004	4003.6A		-29,684.48
AJE82	11/30/2020	DUE FROM OTHER FUNDS	034 00-130.00 034	4003.6A	28,174.47	
AJE82	11/30/2020	ACCOUNT PAYABLE	034 00-202.00 034	4003.6A		-28,174.47

To record Health Dept. payroll tax  
and IMRF liability at year end and to reclassify salaries to correct account

## PASSED ADJUSTMENTS

**McDONOUGH COUNTY**

(CLIENT)

General

(OPINION UNIT)

11/30/2020

Description	Assets/Deferred Outflows of Resources	(Liabilities/ Deferred Inflows of Resources)	(Net Position/ Fund Balance)	Change in Net Position/ Fund Balance
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period			\$ (9,309)	\$ 9,309
Totals	\$ -	\$ -	\$ (9,309)	\$ 9,309

## PASSED ADJUSTMENTS

**McDONOUGH COUNTY**  
(CLIENT)

Health Department  
(OPINION UNIT)

11/30/2020

Description	Assets/Deferred Outflows of Resources	(Liabilities/ Deferred Inflows of Resources)	(Net Position/ Fund Balance)	Change in Net Position/ Fund Balance
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	\$ -	\$ -	\$ (7,253)	\$ 7,253
Understatement of PY Accounts Receivable	-	-	9,768	(9,768)
Totals	\$ -	\$ -	\$ 2,515	\$ (2,515)



## PASSED ADJUSTMENTS

**McDONOUGH COUNTY**  
(CLIENT)

Nonmajor Funds  
(OPINION UNIT)

11/30/2020

Description	Assets/Deferred Outflows of Resources	(Liabilities/ Deferred Inflows of Resources)	(Net Position/ Fund Balance)	Change in Net Position/ Fund Balance
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	\$ -	\$ -	\$ 5,575	\$ (5,575)
Overstatement of FY 19 Claims Payable	-	-	(72,716)	72,716
Understatement of retiree insurance prepaids	4,022	-	-	(4,022)
Understatement of FY19 Accounts Payable	-	(15,516)	-	15,516
Understatement of FY20 Revenue for IEMA	16,148	-	-	(16,148)
Totals	\$ 20,170	\$ (15,516)	\$ (67,141)	\$ 62,487

## PASSED ADJUSTMENTS

**McDONOUGH COUNTY**  
(CLIENT)

Government wide  
(OPINION UNIT)

11/30/2020

Description	Assets/Deferred Outflows of Resources	(Liabilities/ Deferred Inflows of Resources)	(Net Position/ Fund Balance)	Change in Net Position/ Fund Balance
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	\$ -	\$ -	\$ 5,575	\$ (5,575)
Understatement of PY Accounts Receivable	-	-	9,768	(9,768)
Overstatement of FY 19 Claims Payable	-	-	(72,716)	72,716
Understatement of retiree insurance prepaids	4,022	-	-	(4,022)
Understatement of FY19 Probation Salary receivable	-	-	(108,141)	108,141
Understatement of FY19 Accounts Payable	-	(15,516)	-	15,516
Understatement of FY20 Revenue for IEMA	16,148	-	-	(16,148)
Totals	\$ 20,170	\$ (15,516)	\$ (165,514)	\$ 160,860

## PASSED ADJUSTMENTS

**McDONOUGH COUNTY**

(CLIENT)

The Elms

(OPINION UNIT)

11/30/2020

Description	Assets/Deferred Outflows of Resources	(Liabilities/ Deferred Inflows of Resources)	(Net Position/ Fund Balance)	Change in Net Position/ Fund Balance
Current year effect of prior period Passed AJE's that have carried forward to the Current Period	\$ -	\$ -	\$ 5,506	\$ (5,506)
Understatement of accrued vacation (exclusion of employer's share of FICA and medicare	-	(11,819)	-	11,819
Understatement of accrued personal days	-	(2,894)	-	2,894
Understatement of prior year receivable/revenue	-	-	(29,338)	29,338
Understatement of fixed assets - server	11,804	-	-	(11,804)
Understatement of accounts payable	-	(9,427)	-	9,427
Totals	\$ 11,804	\$ (24,139)	\$ (23,832)	\$ 36,168



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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, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

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

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

Sincerely,

*Sikich LLP*

Sikich LLP  
Springfield, Illinois

## **OTHER COMMENTS AND RECOMMENDATIONS**

### **CONTROL DEFICIENCIES**

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

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

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

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

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

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

#### **Unclaimed Property**

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



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

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

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

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

#### **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, 2020, the computer bond ledger was approximately \$65 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.

#### **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)**

#### **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 history and password expiration. We recommend the County develop a policy with a required password history and expiration.

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

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



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

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

#### **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. 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, 2021.
- GASB Statement No. 87, *Leases*, improves accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The provisions in Statement No. 87 are effective for the fiscal year ending November 30, 2022.
- GASB Statement No. 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. 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.



## Future Accounting Pronouncements (Continued)

- GASB Statement No. 92, *Omnibus 2020*, addresses a variety of topics and includes specific provisions about the following: the effective date of Statement No. 87, reporting the intra-entity transfers of assets between primary government employer and a component unit defined benefit pension plan or defined benefit OPEB plan, the applicability of Statements No. 73 and No. 74 to reporting assets accumulated for postemployment benefits, the applicability of certain requirements of Statement No. 84 to postemployment benefit arrangements, measurement of liabilities (and assets, if any) to asset retirement obligations in a government acquisition, reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers, reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature, and terminology used to refer to derivative instruments. The requirements related to the effective date of Statement No. 87, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance. The remainder of the statement is effective for fiscal year ending November 30, 2021.
- GASB Statement No. 93, *Replacement of Interbank Offered Rates*. The London Interbank Offered Rate (LIBOR), as a result of global reference rate reform, is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing the fallback provisions related to the reference rate. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replace of an IBOR. The removal of LIBOR as an appropriate benchmark interest rate is effective for fiscal year ending November 30, 2021.
- GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, establishes the definitions of public-public partnership arrangements (PPPs) and availability payment arrangements (APAs) and provides uniform guidance on accounting and financial reporting for transactions that meet those definitions. The statement is effective for fiscal year ending November 30, 2023.
- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, establishes the definition of a subscription-based information technology arrangement (SBITA), establishes that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability, provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA, and requires note disclosures regarding a SBITA. The statement is effective for fiscal year ending November 30, 2023.



### **Future Accounting Pronouncements (Continued)**

- GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements no. 14 and No. 84, and a supersession of GASB Statement No. 32, (1) increases consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The statement is effective for fiscal year ending November 30, 2021.

# FIRM PROFILE



## ORGANIZATION

Sikich LLP, a leading professional services firm specializing in accounting, technology, investment banking\* and advisory services\*\*, has 1,000+ professionals throughout the country. Founded in 1982, Sikich now ranks within the country's top 30 largest 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.

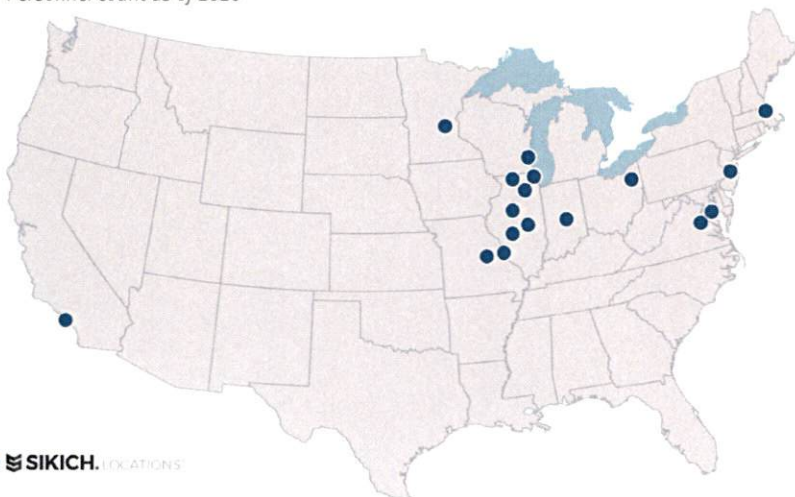
## INDUSTRIES

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

## STATISTICS

2020 Revenue .....	\$184.2M
Total Partners .....	100+
Total Personnel .....	1,000+
<i>Personnel count as of 2020</i>	



● SIKICH LOCATIONS

Akron, OH  
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(703) 836-1350

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(312) 648-6666

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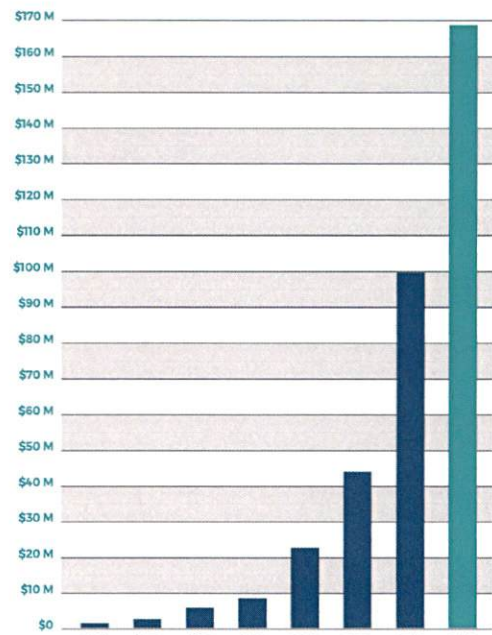
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## SIKICH TOTAL REVENUE



## SERVICES

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- Digital Transformation Consulting

### ADVISORY

- Business Succession Planning
- Insurance Services
- Forensic and Valuation Services
- Human Capital Management & Payroll Consulting
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- Retirement Plan Services
- Supply Chain
- Transaction Advisory Services
- Wealth Management

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

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



## FIRM PROFILE



### 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 2020, Sikich received its 11th consecutive unmodified ("pass") peer review report, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

### AWARDS

#### 2018-2021

- 2021, 2020 Great Place to Work®
- 2020, 2019 Oracle® NetSuite 5 Star Award
- 2019/2020, 2018/2019 Inner Circle for Microsoft Dynamics
- *Accounting Today* Top 100 Firms - ranked top 30 nationally
- *Accounting Today* Top 100 Value Added Reseller Stars (VARs) - ranked top 10
- 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®
- Boston's Best and Brightest Companies to Work For®
- Bob Scott's Top 100 VARs

#### 2017

- Bob Scott's Top 100 VARs
- *Accounting Today* Top 100 VARs
- 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
- Boston's 101 Best and Brightest Companies to Work For®
- National Best and Brightest in Wellness
- National Best and Brightest Companies to Work For



2019/2020  
**INNERCIRCLE**  
for Microsoft Business Applications

## SIKICH IS PROUD TO BE PART OF:

### 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.

