

August 9, 2022

To the County Board and Management  
Shelby County  
Shelbyville, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Shelby County, Illinois (the "County") for the year ended August 31, 2021. Professional standards require that we provide you with the following information related to our audit.

**Our Responsibility Under Auditing Standards Generally Accepted in the United States and Government Auditing Standards, and Title 2 U.S. Code of Federal Regulations part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)**

As stated in our engagement letter dated January 19, 2022, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in accordance with accounting principles generally accepted in the United States. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions. Also, in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the County's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* applicable to each of its major federal programs for the purpose of expressing an opinion on the County's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the County's compliance with those requirements.

### **Supplementary Information Accompanying Audited Financial Statements**

With respect to the supplementary information accompanying the financial statements, 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, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### **Other Information in Documents Containing Audited Financial Statements**

The auditor's responsibility for other information in documents containing audited financial statements does not extend beyond the financial information identified in our report, and we have no obligation to perform any procedures to corroborate other information contained in a document. Our responsibility is to read the other information and consider whether such information, or the manner of its presentation, is materially inconsistent with information, or the manner of its presentation, appearing in the financial statements.

### **Planned Scope and Timing of the Audit**

We performed the audit according to the planned scope and timing previously communicated to your representative, Bryon Coffman in our meeting about planning matters on May 20, 2022, in addition to our engagement letter dated January 19, 2022, accepted by Bryon Coffman.

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

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements. During 2021, GASB 84 related to fiduciary activities was applicable to the County's financial statements. Management implemented provisions of this standard.

We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

The most sensitive estimates affecting the financial statements were:

- The method of determining capital asset useful lives
- The disclosure, accrual of pension plan information, and deferred inflows and deferred outflows are dependent upon actuarial assumptions used by the Illinois Municipal Retirement System

The disclosures in the financial statements are neutral, consistent, and clear.

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

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

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There are no 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. A listing of the adjusting journal entries is attached to this letter. The following material misstatements were detected as a result of audit procedures and were corrected by management:

- To record off-the-book cash accounts to the proper value.

### **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, August 9, 2022, a copy of which accompanies this letter.

### **Management Consultations With Other 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 of our retention.

\* \* \* \* \*

The following are comments and suggestions with respect to matters that came to our attention in connection with our audit of Shelby County, Illinois, as of and for the year ended November 30, 2021. These items are offered as constructive suggestions to be considered as part of the ongoing process of modifying and improving the County’s practices and procedures.

**Cash Receipts**

In the Treasurer’s department, there were no initials on the “Register Checkout” form to show who received the cash in their department, and there were no initials on the Fike & Fike Report to show who reconciled the cash received to the Fike & Fike system. We recommend that the initials be recorded on both documents to show who received the cash and who reconciled it.

In the County Clerk’s department, there were multiple cash receipts performed in the department, but no proof of who received the cash and who reconciled the cash receipts daily. We recommend that initials be recorded for who received the cash and who reconciled the cash receipts at the end of the day.

In the Circuit Clerk’s department, there were no initials for who received the cash and there was no proof who verified and reconciled daily deposits. We recommend that initials be recorded for who received the cash and who reconciled the cash receipts at the end of the day.

In the Health Department, there were no initials for who received the cash and there was no proof who verified and reconciled daily deposits. We recommend that initials be recorded for who received the cash and who reconciled the cash receipts at the end of the day.

**Cash Disbursements**

In the County Clerk’s department, we noticed that the Deputy County Clerk would sign the County Clerk’s signature for any monthly checks to the department of revenue, treasurer, and public health. The County Clerk would review the report of these checks, but that there was no initial that she reviewed them. The department heads and sub-committee will also review these checks. We recommend that the County Clerk sign these checks, and that Deputy County Clerk can initial for the review.

**Bank Reconciliations**

In the Tourism department, bank reconciliations were prepared by staff with board review. However, there were no initials to signify who performed and review the reconciliation. We recommend that initials be provided for who performs and reviews the reconciliation.

In the Circuit Clerk’s Department, there were no initials for who reconciled and who reviewed the bank reconciliation. We recommend that initials be provided for who performs and reviews the reconciliation.

In the County Clerk’s Department, there were no initials for who reconciled and who reviewed the bank reconciliation. We recommend that initials be provided for who performs and reviews the reconciliation.

**Budget**

The County overspent their budget by a significant amount. We recommend that the County budget for all funds listed in the most recent audit.

In addition, the County does not breakout their budget revenue for their funds other than the general fund. We recommend that the County breakout their budget revenues for all of their other funds including the general fund.

**Payroll**

There were no initials on the payroll report that shows who prepared it or reviewed it. We recommend that the payroll report be initialed by the person that prepares it and who reviews it.

There were no employee or department head signature on the “Pay/Benefit Changes” report. We recommend that all “Pay/Benefit Changes” reports be signed by the employee and department head.

During our testing, there were two employee timecards from the Sheriff’s Department from who did not have the employee signature. We recommend that all of the employee timecards be signed by the employee and department head.

**Cybersecurity Assessment**

Cyber threats are growing and becoming more sophisticated. Local governments need strong detection and response capabilities in order to quickly identify threats and act before they turn into a breach. Thieves have gotten smarter, and technology more complex. Throughout the industry, we have seen a rise in local governmental ransomware and other coordinated cyberattacks. Rapidly changing IT environments call for security programs that stay on track, yet continually evolve. We highly recommend the County complete a cybersecurity risk assessment. Cyber experts can assess the County’s controls for identifying, protecting, detecting, responding, and recovering from such an event. Because the County has sensitive information for employees and citizens, we recommend this evaluation.

**Fraud Risk Assessment**

One of the primary fraud risks is the risk of misappropriation of assets (theft), particularly fraudulent cash disbursements. The opportunity to commit and conceal fraud exists where there are assets susceptible to misappropriation and inadequate controls to prevent or detect the fraud. To address this risk, we recommend that the County perform a risk assessment to identify, analyze, and manage the risk of asset misappropriation. Risk assessment, including fraud risk assessment, is one element of internal control. Thus, ideally, the County’s internal control should include performance of this assessment, even though our annual financial statement audits include consideration of fraud. If the County would like assistance with their fraud risk assessment, we would be happy to help through Wipfli’s Fraud Prevention Check-Up service which dives into your internal controls and provides recommendations for any changes needed to help protect your County, internally and externally.

We appreciate the opportunity to be of service to Shelby County, Illinois.

This communication is intended solely for the information and use of management, the County Board, and others within the organization, and includes a description of the scope of our testing of internal control over financial reporting and the results of that testing. The communication related to considering the County's internal control over financial reporting is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting. Accordingly, this communication is not suitable for any other purpose.

*Wipfli LLP*

Wipfli LLP

Enclosures

**Jessica Fox**  
**Shelby County Clerk & Recorder**  
**301 East Main Street Post Office Box 230**  
**Shelbyville, IL 62565**  
**Phone (217) 774-4421 – Fax (217) 774-5291**

August 9, 2022

Wipfli LLP  
403 East Third Street  
Sterling, Illinois

This representation letter is provided in connection with your audit of the financial statements of Shelby County, Illinois which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of August 31, 2021, and the respective changes in financial position, and the related notes to financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis method of accounting.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 19, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the modified cash basis method of accounting.
2. The financial statements referred to above are fairly presented in conformity with the modified cash basis method of accounting and include all properly classified funds and other financial information of the primary government and all component units, if any, required by the modified cash basis method of accounting to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. We agree with the adjusting journal entries proposed by you and which are given effect to in the financial statements.
9. There are no uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit.
10. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the modified cash basis method of accounting.
11. Material concentrations, if any, have been properly disclosed in accordance with the modified cash basis method of accounting.
12. Guarantees, whether written or oral, under which Shelby County, Illinois is contingently liable, if any, have been properly recorded or disclosed in accordance with the modified cash basis method of accounting.

#### Information Provided

13. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the County from who you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the Board or summaries of actions of recent meetings for which minutes have not yet prepared.
14. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
15. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.

16. We have no knowledge of any fraud or suspected fraud affecting the County involving:
  - a. Management.
  - b. Employees who have significant roles in internal control.
  - c. Others where the fraud could have a material effect on the financial statements.
17. We have no knowledge of any allegations of fraud or suspected fraud affecting the County's financial statements communicated by employees, former employees, regulators, or others.
18. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
19. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with the modified cash basis method of accounting.
  - a. For the firm Featherstun, Gaumer, Stocks, Flynn & Eck LLP for which we did not request an attorney letter, we are not aware of any pending or threatened litigation, claims or assessments or unasserted claims or assessments that are required to be disclosed in the financial statements in accordance with the modified cash basis method of accounting.
20. We have disclosed to you the identity of the County's related parties and all the related party relationships and transactions of which we are aware.
21. We have made available to you all financial records and related data.
22. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
23. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
24. We have a process to track the status of audit findings and recommendations.
25. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
26. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
27. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
28. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
29. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

30. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determinations of financial statement amounts or other financial data significant to the audit objectives.
31. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
32. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting noncompliance.
33. As part of your audit, you assisted with preparation of the financial statements and related notes and schedule of expenditures of federal awards. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
34. The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any material asset been pledged as collateral.
35. The County has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
36. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
37. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
38. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
39. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial users.
40. Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
41. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
42. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
43. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
44. Deposits and investment securities are properly classified as to risk, and investments are properly valued and disclosed.

45. Capital assets, including infrastructure assets, are properly capitalized, reported, and, if applicable, depreciated.
46. We agree with the findings of specialists in evaluating the County's Pension and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
47. We believe that the actuarial assumptions and methods to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
48. We have appropriately disclosed the County's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position was properly recognized under the policy.
49. We have appropriately disclosed the County's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
50. The County has identified all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
51. There are no estimates that may be subject to a material change in the near term that have not been properly disclosed in the financial statements. We understand that near term means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations existing at the date of the financial statements that make the County vulnerable to the risk of severe impact that have not been properly disclosed in the financial statements.
52. With respect to federal award programs:
  - a. We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) including requirements relating to preparation of the schedules of expenditures of federal awards.
  - b. We acknowledge our responsibility for presenting the schedules of expenditures of federal awards in accordance with the requirements of the Uniform Guidance, and we believe the schedules of expenditures of federal awards, including their form and content, are fairly presented in accordance with the Uniform Guidance. The methods of measurement of the schedules of expenditures of federal awards have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the schedules of expenditures of federal awards.
  - c. If the schedules of expenditures of federal awards are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the schedules of expenditures of federal awards no later than the date we issue the supplementary information and auditor's report thereon.

- d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance, and included in the schedules of expenditures of federal awards made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal programs.
- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relating to major federal programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with direct and material compliance requirements, including when applicable, those set forth in the OMB Compliance Supplement, relating to federal awards and have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of federal awards.
- j. We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to the compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.

- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the date as of which compliance was audited.
- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t. We have monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of the Uniform Guidance.
- u. We have taken appropriate action, including issuing management decisions, on a timely basis after receipt of subrecipients' auditor's reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements and have ensured that subrecipients have taken the appropriate and timely corrective action on findings.
- v. We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- w. We have charged costs to federal awards in accordance with applicable cost principles.
- x. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- y. We are responsible for and have reviewed the auditee section of the Data Collection Form as required by the Uniform Guidance.
- z. We are responsible for preparing and implementing a corrective action plan for each audit finding.
- aa. We have disclosed to you all contracts or other agreements with service organizations. There have been no communications from the service organizations relating to noncompliance at the service organization.

Sincerely,

Shelby County, Illinois

Bryan Coffman  
Signature

Board Chairman  
Title

Jessica Joy  
Signature

County Clerk + Recorder  
Title

Shelby County, Illinois  
 Year End: August 31, 2021  
 Cash Adjusting Journal Entries  
 Date: 9/1/2020 To 8/31/2021

CAJES

Checked out by	Prepared by MCS 8/3/2022	Reviewed by
MJS Approved MS 8/3/2022	Concurring	Reviewed by JF JF 8/4/2022

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
2	8/31/2021	CHECKING ACCOUNT	081-1000-00-000 081	2020.1		35,828.00			
2	8/31/2021	FUND BALANCE	081-3000-00-000 081	2020.1			35,828.00		
2	8/31/2021	Checking - County Clerk	082-1000-00-000 082	2020.1		42,555.00			
2	8/31/2021	Cash on Hand	082-1050-00-000 082	2020.1		1,471.00			
2	8/31/2021	RE Tax Stamp Inventory	082-1700-00-000 082	2020.1		6,624.00			
2	8/31/2021	Due to County Treasurer	082-2999-00-000 082	2020.1			44,026.00		
2	8/31/2021	Fund Balance - R/E Stamps	082-3000-00-000 082	2020.1			6,624.00		
2	8/31/2021	Checking Sheriff	083-1000-00-000 083	2020.1		1,789.00			
2	8/31/2021	Fund Balance	083-3000-00-000 083	2020.1			1,789.00		
2	8/31/2021	Farm Account	084-1040-00-000 084	2020.1		36,175.00			
2	8/31/2021	Fund Balance	084-3000-00-000 084	2020.1			36,175.00		
2	8/31/2021	SCSB Cash Bail	085-1000-00-000 085	2020.1					
2	8/31/2021	Fund Balance	085-3000-00-000 085	2020.1					
2	8/31/2021	SCSB 21-91706	087-1000-00-000 087	2020.1		25.00			
2	8/31/2021	Fund Balance	087-3000-00-000 087	2020.1			25.00		
2	8/31/2021	Shelby #67454	090-1000-00-000 090	2020.1		1,167.00			
2	8/31/2021	Fund Balance	090-3000-00-000 090	2020.1			1,167.00		
2	8/31/2021	Shelby #58528	091-1000-00-000 091	2020.1		22,651.00			
2	8/31/2021	Fund Balance	091-3000-00-000 091	2020.1			22,651.00		
2	8/31/2021	CASH IN BANK - SHERIFF TRUST	092-1000-00-000 092	2020.1		11,245.00			
2	8/31/2021	FUND BALANCE	092-3000-00-000 092	2020.1			11,245.00		
2	8/31/2021	Cash in Bank FTB 00-010-8	093-1000-00-000 093	2020.1		12,999.00			
2	8/31/2021	Due to Tax Certificate Holder	093-1999-01-000 093	2020.1			12,999.00		
2	8/31/2021	Cash in Stellar Account	095-1000-00-000 095	2020.1		107,879.00			
2	8/31/2021	Cash in Bank	095-1010-00-000 095	2020.1		540.00			
2	8/31/2021	Cash Drawer Money Manager	095-1110-00-000 095	2020.1		1,015.00			
2	8/31/2021	Due to Inmates	095-2500-00-000 095	2020.1			2,182.00		
2	8/31/2021	Fund Balance	095-3000-00-000 095	2020.1			107,252.00		
<p>Wipfli adjusting entry to record          beginning balances for off-the-book funds.          (CLIENT TO POST AS OF 8/31/2021)</p>									
3	8/31/2021	FUND BALANCE	001-000-30000 001	2020.1			14,582.00		
3	8/31/2021	SUSPENSE	001-000-35000 001	2020.1		2,770.00			
3	8/31/2021	STIPEND CLEARING	001-000-36000 001	2020.1			2,040.00		
3	8/31/2021	MISC REVENUE	001-000-49000 001	2020.1		13,852.00			
3	8/31/2021	SUSPENSE	002-000-35000 002	2020.1			8,940.00		
3	8/31/2021	FUND BALANCE	003-000-30000 003	2020.1		91.00			
3	8/31/2021	SUSPENSE	003-000-35000 003	2020.1		7.00			
3	8/31/2021	INTEREST EARNED	003-000-48000 003	2020.1			98.00		
3	8/31/2021	FUND BALANCE	004-000-30000 004	2020.1		36.00			
3	8/31/2021	SUSPENSE	004-000-35000 004	2020.1			36.00		
3	8/31/2021	SUSPENSE	006-000-35000 006	2020.1			16,449.00		
3	8/31/2021	SUSPENSE	007-000-35000 007	2020.1			13,453.00		
3	8/31/2021	SUSPENSE	009-000-35000 009	2020.1			25,226.00		
3	8/31/2021	SUSPENSE	010-000-35000 010	2020.1		160.00			
3	8/31/2021	INTEREST EARNED	010-000-48000 010	2020.1			160.00		
3	8/31/2021	SUSPENSE	011-000-35000 011	2020.1			629.00		
3	8/31/2021	INTEREST EARNED	011-000-48000 011	2020.1		629.00			
3	8/31/2021	SUSPENSE	012-000-35000 012	2020.1			6,911.00		
3	8/31/2021	SUSPENSE	014-000-35000 014	2020.1			2,854.00		
3	8/31/2021	SUSPENSE	020-000-35000 020	2020.1			9,576.00		
3	8/31/2021	CASH ACCOUNT	022-000-10000 022	2020.1		17,016.00			
3	8/31/2021	SUSPENSE	022-000-35000 022	2020.1			17,016.00		
3	8/31/2021	SUSPENSE	024-000-35000 024	2020.1		134.00			
3	8/31/2021	MISCELLANEOUS	024-000-68000 024	2020.1			134.00		
3	8/31/2021	SUSPENSE	025-000-35000 025	2020.1			134.00		
3	8/31/2021	MISCELLANEOUS	025-000-68000 025	2020.1		134.00			
3	8/31/2021	SUSPENSE	040-000-35000 040	2020.1			203.00		
3	8/31/2021	INTEREST EARNED	040-000-48000 040	2020.1		203.00			
3	8/31/2021	SUSPENSE	052-000-35000 052	2020.1			806.00		
3	8/31/2021	INTEREST EARNED	052-000-48000 052	2020.1		806.00			
3	8/31/2021	SUSPENSE	055-000-35000 055	2020.1			96.00		
3	8/31/2021	INTEREST EARNED	055-000-48000 055	2020.1		96.00			
3	8/31/2021	DUE FROM IDES	080-1800-00-000 080	2020.1		19.00			
3	8/31/2021	FUND BALANCE	080-3000-00-000 080	2020.1			20.00		
3	8/31/2021	UTILITIES	080-7085-00-000 080	2020.1		1.00			
3	8/31/2021	MISC EXPENSE	002-024-59000 WF 002	2020.1		8,940.00			
3	8/31/2021	MISC EXPENSE	008-000-59000 WF 008	2020.1		16,449.00			
3	8/31/2021	MISC EXPENSE	007-000-59000 WF 007	2020.1		13,453.00			

Shelby County, Illinois  
 Year End: August 31, 2021  
 Cash Adjusting Journal Entries  
 Date: 9/1/2020 To 8/31/2021

CAJES-1

Checked out by	Prepared by MCS 8/3/2022	Reviewed by
MJS Approved MS 8/3/2022	Concurring	Reviewed by JF JF 8/4/2022

Number	Date	Name	Account No	Reference Annotation	Debit	Credit	Recurrence	Misstatement
3	8/31/2021	MISC EXPENSE	009-000-59000 WF 009	2020. 1	25,226.00			
3	8/31/2021	MISC EXPENSE	012-000-59000 WF 012	2020. 1	6,911.00			
3	8/31/2021	MISC EXPENSE	014-000-59000 WF 014	2020. 1	2,854.00			
3	8/31/2021	MISC EXPENSE	020-000-59000 WF 020	2020. 1	9,576.00			
Wipfil adjusting entries to tie beginning fund balances to prior year report (CLIENT TO POST AS OF 8/31/2021)								
5	8/31/2021	Tourism Checking	080-1000-00-000 080	CLIENT SPRE	28,354.00			
5	8/31/2021	H/M TAX	080-4005-00-000 080	CLIENT SPRE		60,500.00		
5	8/31/2021	TOURISM CONTINGENCY	080-4007-00-000 080	CLIENT SPRE		1,500.00		
5	8/31/2021	SALES	080-4015-00-000 080	CLIENT SPRE		38,636.00		
5	8/31/2021	ADVERTISING	080-7000-00-000 080	CLIENT SPRE	12,154.00			
5	8/31/2021	INSURANCE	080-7030-00-000 080	CLIENT SPRE	1,446.00			
5	8/31/2021	OCCUPANCY	080-7038-00-000 080	CLIENT SPRE	2,500.00			
5	8/31/2021	OFFICE EQUIPMENT / COMPUTERS	080-7040-00-000 080	CLIENT SPRE	2,089.00			
5	8/31/2021	PAYROLL	080-7047-00-000 080	CLIENT SPRE	32,397.00			
5	8/31/2021	PAYROLL TAXES	080-7048-00-000 080	CLIENT SPRE	10,559.00			
5	8/31/2021	POSTAGE AND DELIVERY	080-7055-00-000 080	CLIENT SPRE	712.00			
5	8/31/2021	MISCELLANEOUS EXPENSE	080-7060-00-000 080	CLIENT SPRE	3,557.00			
5	8/31/2021	TELEPHONE	080-7065-00-000 080	CLIENT SPRE	4,046.00			
5	8/31/2021	TRAVEL AND ENTERTAINMENT	080-7075-00-000 080	CLIENT SPRE	203.00			
5	8/31/2021	UTILITIES	080-7085-00-000 080	CLIENT SPRE	2,619.00			
To record the Tourism Checking Account activity received from client's spreadsheet(CLIENT TO POST AS OF 8/31/21)								
8	8/31/2021	CASH ACCOUNT	022-000-10000 022	A. 1		84,858.00		
8	8/31/2021	MONEY MARKETS	022-000-13000 022	A. 1	63,349.00			
8	8/31/2021	CERTIFICATE OF DEPOSITS	022-000-14000 022	A. 1	21,509.00			
8	8/31/2021	CASH ACCOUNT	039-000-10000 039	A. 1		384,503.00		
8	8/31/2021	FF. 50% INT	039-000-12000 039	A. 1	384,503.00			
To reclass cash accounts to their correct accounts. (CLIENT TO POST AS OF 8/31/21)								
9	8/31/2021	GRANT CHECKING ACCOUNT	080-1010-00-000 080	A. 5		13,249.00		
9	8/31/2021	MISCELLANEOUS INCOME	080-4040-00-000 080	A. 5		10,184.00		
9	8/31/2021	MISCELLANEOUS EXPENSE	080-7060-00-000 080	A. 5	23,433.00			
9	8/31/2021	CHECKING ACCOUNT	081-1000-00-000 081	A. 5	5,059.00			
9	8/31/2021	CIRCUIT CLERK FEES - CHILD SUPPORT	081-4000-00-000 081	A. 5		11,668.00		
9	8/31/2021	INTEREST INCOME	081-4800-00-000 081	A. 5		38.00		
9	8/31/2021	OFFICE EXPENSE	081-7045-00-000 081	A. 5	6,647.00			
9	8/31/2021	Checking - County Clerk	082-1000-00-000 082	A. 5		12,941.00		
9	8/31/2021	Cash on Hand	082-1050-00-000 082	A. 5		441.00		
9	8/31/2021	Fees	082-4940-00-000 082	A. 5		458,080.00		
9	8/31/2021	Real Estate Stamps Sold	082-4941-00-000 082	A. 5		43,437.00		
9	8/31/2021	Transfer to Treasurer	082-6900-00-000 082	A. 5	383,581.00			
9	8/31/2021	Miscellaneous Exp	082-7060-00-000 082	A. 5	1,517.00			
9	8/31/2021	Real Estate Stamps Purchased	082-7061-00-000 082	A. 5	95,322.00			
9	8/31/2021	State Rental Housing Fee	082-7062-00-000 082	A. 5	34,479.00			
9	8/31/2021	Checking Sheriff	083-1000-00-000 083	A. 5		930.00		
9	8/31/2021	Miscellaneous Receipts	083-4000-00-000 083	A. 5		43,739.00		
9	8/31/2021	Fess Paid to County Treasurer	083-5000-00-000 083	A. 5	44,669.00			
9	8/31/2021	Farm Account	084-1040-00-000 084	A. 5	32,348.00			
9	8/31/2021	Interest Income	084-4010-00-000 084	A. 5		91.00		
9	8/31/2021	Farm Income	084-4020-00-000 084	A. 5		83,410.00		
9	8/31/2021	Insurance	084-5020-00-000 084	A. 5	2,573.00			
9	8/31/2021	Farm Expense	084-5050-00-000 084	A. 5	48,580.00			
9	8/31/2021	SCSB 21-91706	087-1000-00-000 087	A. 5	650.00			
9	8/31/2021	Map & Copy Money	087-4000-00-000 087	A. 5		2,350.00		
9	8/31/2021	Remitted to County Treasurer	087-7000-00-000 087	A. 5	1,700.00			
9	8/31/2021	Shelby #67454	090-1000-00-000 090	A. 5	202.00			
9	8/31/2021	Circuit Clerk Fees	090-4000-00-000 090	A. 5		202.00		
9	8/31/2021	Shelby #58528	091-1000-00-000 091	A. 5	45.00			
9	8/31/2021	FINES AND FEES	091-4500-00-000 091	A. 5		45.00		
9	8/31/2021	CASH IN BANK - SHERIFF TRUST	092-1000-00-000 092	A. 5	3,000.00			
9	8/31/2021	DONATIONS	092-4005-00-000 092	A. 5		24,782.00		
9	8/31/2021	MISCELLANEOUS EXPENSE	092-6010-00-000 092	A. 5	21,782.00			
9	8/31/2021	Cash in Bank FTB 00-010-8	093-1000-00-000 093	A. 5	19,985.00			

Shelby County, Illinois  
 Year End: August 31, 2021  
 Cash Adjusting Journal Entries  
 Date: 9/1/2020 To 8/31/2021

CAJES-2

Checked out by	Prepared by MCS 8/3/2022	Reviewed by
MJS Approved MS 8/3/2022	Concurring	Reviewed by JF JF 8/4/2022

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
9	8/31/2021	Due to Tax Certificate Holder	093-1999-01-000 093	A. 5			1.00		
9	8/31/2021	Additions	093-4001-00-000 093	A. 5			402,953.00		
9	8/31/2021	Deductions	093-6001-00-000 093	A. 5		382,969.00			
9	8/31/2021	Cash in Stellar Account	095-1000-00-000 095	A. 5		33,192.00			
9	8/31/2021	Commission Income	095-4000-00-000 095	A. 5			637,118.00		
9	8/31/2021	Miscellaneous Expenses	095-6000-00-000 095	A. 5		603,926.00			
To record Off the books accounts (CLIENT TO POST AS OF 8/31/21)									
10	8/31/2021	SHELBY COUNTY STATE BANK. 50% INT	100-1001-001 100	A. 5		36,229.00			
10	8/31/2021	BUSEYBANK-TRUSTEE PAYMENT ACCT	100-1030-030 100	A. 5		13,795.00			
10	8/31/2021	1ST NATL BANK OF ASSUMPTION	100-1203-003 100	A. 5		2,100.00			
10	8/31/2021	COMMUNITY BANKS OF SHELBY COUNTY	100-1205-005 100	A. 5			43,021.00		
10	8/31/2021	SCSB-STRASBURG. 29% INT	100-1210-010 100	A. 5			24,486.00		
10	8/31/2021	BUSEYBANK-TAX TRUST. 01% INT	100-1215-015 100	A. 5			2,726.00		
10	8/31/2021	SHELBY COUNTY STATE BANK. 50% INT	100-1301-001 100	A. 5			1,652,412.00		
10	8/31/2021	BUSEYBANK. 15% INT	100-1302-002 100	A. 5			9,143.00		
10	8/31/2021	FIRST NATL BANK OF NOKOMIS-MOWEAQUA	100-1304-004 100	A. 5			6,147.00		
10	8/31/2021	SCSB-FINDLAY. 50% INT	100-1306-006 100	A. 5			13,477.00		
10	8/31/2021	FIRST NATL BANK OF PANA. 39% INT	100-1307-007 100	A. 5		10,566.00			
10	8/31/2021	PEOPLES BANK & TRUST-PANA	100-1308-008 100	A. 5		404.00			
10	8/31/2021	1ST NATL BANK OF WATERLOO-STEWARDS	100-1309-009 100	A. 5		1,929.00			
10	8/31/2021	SCSB-WINDSOR. 50% INT	100-1311-011 100	A. 5			39,883.00		
10	8/31/2021	DEWITT SAVINGS BANK-MOWEAQUA. 03% INT	100-1312-012 100	A. 5			16,357.00		
10	8/31/2021	FIRST FEDERAL S & L. 15% INT	100-1313-013 100	A. 5			105,439.00		
10	8/31/2021	TSB-TEUTOPOLIS STATE BANK-SIGEL. 22% INT	100-1316-016 100	A. 5		7,831.00			
10	8/31/2021	BANK OF HILLSBORO-PANA. 14% INT	100-1317-017 100	A. 5		9,004.00			
10	8/31/2021	SCSB-MOWEAQUA. 50% INT	100-1318-018 100	A. 5		3,329.00			
10	8/31/2021	FF CD MATURES 9/4/2020 1.50% INT	100-1413-013 100	A. 5			50,431.00		
10	8/31/2021	PTAX REVENUE	100-4100-000 100	A. 5			32,358,862.00		
10	8/31/2021	MISCELLANEOUS EXPENSES	100-6000-000 100	A. 5		34,237,197.00			
To record CY activity for the Collector's Account (CLIENT TO POST AS OF 8/31/21)									
11	8/31/2021	RE Tax Stamp Inventory	082-1700-00-000 082	E. 0			6,624.00		
11	8/31/2021	Miscellaneous Exp	082-7060-00-000 082	E. 0		6,624.00			
To adjust the inventory to the current year balance. (CLIENT TO POST AS OF 8/31/21)									
17	8/31/2021	Accounts Payable	086-2002-WF 086	8520			13,717.00		
17	8/31/2021	Cash 18-9696-1	086-1000-00-000 086	8520		373,127.00			
17	8/31/2021	MMDA SCSB 18-9793-3	086-1100-00-000 086	8520		46.00			
17	8/31/2021	Cash-SCSB 125545	086-1400-00-000 086	8520		2,843.00			
17	8/31/2021	Fund Balance	086-3000-00-000 086	8520		15,380.00			
17	8/31/2021	Clerk Add Ons	086-4100-00-000 086	8520			1,058,989.00		
17	8/31/2021	Miscellaneous Exp	086-5800-00-000 086	8520		681,310.00			
To implement GASB 84 for circuit clerk fund. (CLIENT TO POST AS OF 8/31/21)									
19	8/31/2021	ASSISTANT STATES ATTORNEY	001-007-50100 001	CLIENT			751.00		
19	8/31/2021	COURT EXPENSE	001-007-56010 001	CLIENT		751.00			
Wipfli reclassifying entry to move nonpayroll item from payroll line to other expense line item (CLIENT POST AS OF 8/31/2021)									
20	8/31/2021	CASH ACCOUNT	001-000-10000 001	A. 1		34,438.00			
20	8/31/2021	RETIREMENT DEDUCTION	001-000-21010 001	A. 1			6,258.00		
20	8/31/2021	FICA WITHHOLDING	001-000-21180 001	A. 1			7,968.00		
20	8/31/2021	FEDERAL WITHHOLDING	001-000-21190 001	A. 1			12,721.00		
20	8/31/2021	MEDICARE WITHHOLDING	001-000-21200 001	A. 1			1,863.00		
20	8/31/2021	STATE WITHHOLDING	001-000-21210 001	A. 1			5,628.00		
20	8/31/2021	CASH ACCOUNT	002-000-10000 002	A. 1		5,304.00			
20	8/31/2021	RETIREMENT DEDUCTION	002-000-21010 002	A. 1			953.00		
20	8/31/2021	FICA WITHHOLDING	002-000-21180 002	A. 1			1,269.00		
20	8/31/2021	FEDERAL WITHHOLDING	002-000-21190 002	A. 1			1,751.00		
20	8/31/2021	MEDICARE WITHHOLDING	002-000-21200 002	A. 1			297.00		

Shelby County, Illinois  
 Year End: August 31, 2021  
 Cash Adjusting Journal Entries  
 Date: 9/1/2020 To 8/31/2021

CAJES-3

Checked out by	Prepared by MCS 8/3/2022	Reviewed by
MJS Approved MS 8/3/2022	Concurring	Reviewed by JF JF 8/4/2022

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
20	8/31/2021	STATE WITHHOLDING	002-000-21210 002	A. 1			895.00		
20	8/31/2021	VA01 DEDUCTION	002-000-21270 002	A. 1			139.00		
20	8/31/2021	CASH ACCOUNT	006-000-10000 006	A. 1		17,438.00			
20	8/31/2021	PAYROLL CLEARING	006-000-20020 006	A. 1			17,438.00		
20	8/31/2021	CASH ACCOUNT	007-000-10000 007	A. 1		13,065.00			
20	8/31/2021	PAYROLL CLEARING	007-000-20020 007	A. 1			13,065.00		
20	8/31/2021	CASH ACCOUNT	012-000-10000 012	A. 1		4,337.00			
20	8/31/2021	RETIREMENT DEDUCTION	012-000-21010 012	A. 1			742.00		
20	8/31/2021	FICA WITHHOLDING	012-000-21180 012	A. 1			985.00		
20	8/31/2021	FEDERAL WITHHOLDING	012-000-21190 012	A. 1			1,408.00		
20	8/31/2021	MEDICARE WITHHOLDING	012-000-21200 012	A. 1			230.00		
20	8/31/2021	STATE WITHHOLDING	012-000-21210 012	A. 1			761.00		
20	8/31/2021	VA01 DEDUCTION	012-000-21270 012	A. 1			211.00		
20	8/31/2021	CASH ACCOUNT	014-000-10000 014	A. 1		1,735.00			
20	8/31/2021	RETIREMENT DEDUCTION	014-000-21010 014	A. 1			194.00		
20	8/31/2021	FICA WITHHOLDING	014-000-21180 014	A. 1			261.00		
20	8/31/2021	FEDERAL WITHHOLDING	014-000-21190 014	A. 1			705.00		
20	8/31/2021	MEDICARE WITHHOLDING	014-000-21200 014	A. 1			61.00		
20	8/31/2021	STATE WITHHOLDING	014-000-21210 014	A. 1			255.00		
20	8/31/2021	VA01 DEDUCTION	014-000-21270 014	A. 1			259.00		
20	8/31/2021	CASH ACCOUNT	052-000-10000 052	A. 1		451.00			
20	8/31/2021	RETIREMENT DEDUCTION	052-000-21010 052	A. 1			81.00		
20	8/31/2021	FICA WITHHOLDING	052-000-21180 052	A. 1			106.00		
20	8/31/2021	FEDERAL WITHHOLDING	052-000-21190 052	A. 1			165.00		
20	8/31/2021	MEDICARE WITHHOLDING	052-000-21200 052	A. 1			25.00		
20	8/31/2021	STATE WITHHOLDING	052-000-21210 052	A. 1			74.00		
To correct the cash balances so that the bank reconciliations tie out to the trial balance. (CLIENT PROVIDED - DO NOT POST)									
22	8/31/2021	CASH ACCOUNT	001-000-10000 001	A. 1			1,504.00		
22	8/31/2021	MISC REVENUE	001-000-49000 001	A. 1		1,504.00			
To have the cash account balances match what is listed on the bank reconciliations. (CLIENT TO POST AS OF 8/31/21)									
						38,197,719.00	38,197,719.00		

Net Income (Loss) 330,312.00

Checked out by	Prepared by MCS 8/3/2022	Reviewed by
MJS Approved MS 8/3/2022	Concurring	Reviewed by JF JF 8/4/2022

Number	Date	Name	Account No	Reference Annotation	Debit	Credit	Recurrence	Misstatement
1	8/31/2021	LAND	G34-000-1610.105 G34	PY REPORT	3,414,046.00			
1	8/31/2021	CONSTRUCTION IN PROGRESS	G34-000-1610.110 G34	PY REPORT				
1	8/31/2021	BUILDINGS AND IMPROVEMENTS	G34-000-1620.120 G34	PY REPORT	7,621,061.00			
1	8/31/2021	EQUIPMENT	G34-000-1620.125 G34	PY REPORT	3,015,863.00			
1	8/31/2021	MAINTENANCE VEHICLES	G34-000-1620.130 G34	PY REPORT	915,981.00			
1	8/31/2021	VEHICLES	G34-000-1620.135 G34	PY REPORT	1,299,489.00			
1	8/31/2021	INFRASTRUCTURE	G34-000-1620.140 G34	PY REPORT	11,920,918.00			
1	8/31/2021	ACCUMULATED DEPRECIATION - BUILDINGS	G34-000-1670.120 G34	PY REPORT		2,934,988.00		
1	8/31/2021	ACCUMULATED DEPRECIATION - EQUIPMENT	G34-000-1670.125 G34	PY REPORT		2,546,660.00		
1	8/31/2021	ACCUMULATED DEPRECIATION - MAINTENANCE	G34-000-1670.130 G34	PY REPORT		812,329.00		
1	8/31/2021	ACCUMULATED DEPRECIATION - VEHICLES	G34-000-1670.135 G34	PY REPORT		912,637.00		
1	8/31/2021	ACCUMULATED DEPRECIATION - INFRASTRUCTURE	G34-000-1670.140 G34	PY REPORT		3,078,002.00		
1	8/31/2021	NOTES PAYABLE - CURRENT	G34-000-2505.115 G34	PY REPORT		6,615.00		
1	8/31/2021	NOTES PAYABLE - LONG-TERM	G34-000-2510.115 G34	PY REPORT		44,413.00		
1	8/31/2021	GASB34 FUND BALANCE	G34-000-3600.100 G34	PY REPORT		17,851,714.00		
1	8/31/2021	GENERAL GOVERNMENT EXPENSE ADJUSTMENT	G34-000-5100.000 G34	PY REPORT				
1	8/31/2021	PUBLIC SAFETY EXPENSE ADJUSTMENT	G34-000-5150.000 G34	PY REPORT				
1	8/31/2021	CORRECTIONS EXPENSE ADJUSTMENT	G34-000-5200.000 G34	PY REPORT				
1	8/31/2021	JUDICIARY EXPENSE ADJUSTMENT	G34-000-5250.000 G34	PY REPORT				
1	8/31/2021	STREETS AND HIGHWAYS EXPENSE ADJUSTMENT	G34-000-5300.100 G34	PY REPORT				
1	8/31/2021	PUBLIC HEALTH EXPENSE ADJUSTMENT	G34-000-5350.100 G34	PY REPORT				
1	8/31/2021	DEBT SERVICE - PRINCIPAL PAYMENTS	G34-000-5550.100 G34	PY REPORT				
1	8/31/2021	DEBT SERVICE - INTEREST/AMORTIZATION	G34-000-5550.200 G34	PY REPORT				
1	8/31/2021	CAPITAL OUTLAY EXPENSE ADJUSTMENT	G34-000-5600.000 G34	PY REPORT				
1	8/31/2021	EQUIPMENT	TG34-000-1620.125 TG34	PY REPORT	4,820.00			
1	8/31/2021	ACCUMULATED DEPRECIATION - EQUIPMENT	TG34-000-1670.125 TG34	PY REPORT		4,820.00		
Wipfil GASB34 entry to establish GASB34 Fund (CLIENT DO NOT POST)								
4	8/31/2021	Tourism Checking	080-1000-00-000 080	WTB	51,941.00			
4	8/31/2021	PETTY CASH	080-1005-00-000 080	WTB	250.00			
4	8/31/2021	GRANT CHECKING ACCOUNT	080-1010-00-000 080	WTB	14,082.00			
4	8/31/2021	DUE FROM IDES	080-1800-00-000 080	WTB		19.00		
4	8/31/2021	STATE WITHHOLDING TAX	080-2003-00-000 080	WTB		145.00		
4	8/31/2021	FEDERAL WITHHOLDING	080-2004-00-000 080	WTB		172.00		
4	8/31/2021	ACCRUED FICA WITHHOLDING	080-2005-00-000 080	WTB		266.00		
4	8/31/2021	FUND BALANCE	080-3000-00-000 080	WTB		65,671.00		
To record the PY Tourism account balances (CLIENT DO NOT POST)								
6	8/31/2021	ST OF IL-SALES TAX	001-000-42020 001	PL. 9	27,250.00			
6	8/31/2021	ST OF IL-SALES TAX	001-000-42020 001	PL. 9		14,534.00		
6	8/31/2021	ST OF IL-SUPP SALES TAX	001-000-42030 001	PL. 9	14,534.00			
6	8/31/2021	ST OF IL-SUPP SALES TAX	001-000-42030 001	PL. 9		27,250.00		
6	8/31/2021	ST OF IL-INCOME TAX	001-000-42050 001	PL. 9	2,351.00			
6	8/31/2021	ST OF IL-PROBATION SALARY	001-000-43010 001	PL. 9		13,496.00		
6	8/31/2021	ST OF IL-SUPP OF ASSMNTS SALARY	001-000-43050 001	PL. 9		2,351.00		
6	8/31/2021	ST OF IL-PUBLIC DEFENDER SAL	001-000-43060 001	PL. 9	13,496.00			
To correct comptroller revenues. (CLIENT DO NOT POST)								
12	8/31/2021	COUNTY CONTRIBUTION IMRF	006-029-51000 006	FSS. 7		912,928.00		
12	8/31/2021	COUNTY CONTRIBUTION FICA	007-029-51010 007	FSS. 7		331,377.00		
12	8/31/2021	General Government IMRF Adjustment	006-000-35010 WF 006	FSS. 7	166,405.00			
12	8/31/2021	Public Safety IMRF Adjustment	006-000-35020 WF 006	FSS. 7	361,208.00			
12	8/31/2021	Judiciary IMRF Adjustment	006-000-35030 WF 006	FSS. 7	111,937.00			
12	8/31/2021	Public Health IMRF Adjustment	006-000-35040 WF 006	FSS. 7	125,879.00			
12	8/31/2021	Public Works IMRF Adjustment	006-000-35050 WF 006	FSS. 7	131,481.00			
12	8/31/2021	Corrections IMRF Adjustment	006-000-35060 WF 006	FSS. 7	32,467.00			
12	8/31/2021	MISC EXPENSE	006-000-59000 WF 006	FSS. 7		16,449.00		
12	8/31/2021	General Government SS Adjustment	007-000-35010 WF 007	FSS. 7	61,742.00			
12	8/31/2021	Public Safety SS Adjustments	007-000-35020 WF 007	FSS. 7	134,020.00			
12	8/31/2021	Judiciary SS Adjustment	007-000-35030 WF 007	FSS. 7	41,532.00			
12	8/31/2021	Public Health SS Adjustment	007-000-35040 WF 007	FSS. 7	46,705.00			
12	8/31/2021	Public Works - SS Adjustment	007-000-35050 WF 007	FSS. 7	48,784.00			
12	8/31/2021	Corrections SS Adjustment	007-000-35060 WF 007	FSS. 7	12,047.00			
12	8/31/2021	MISC EXPENSE	007-000-59000 WF 007	FSS. 7		13,453.00		

Shelby County, Illinois  
 Year End: August 31, 2021  
 Accrual Adjusting Journal Entries  
 Date: 9/1/2020 To 8/31/2021

AAJES-1

Checked out by	Prepared by MCS 8/3/2022	Reviewed by
MJS Approved MS 8/3/2022	Concurring	Reviewed by JF JF 8/4/2022

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
To breakout IMRF and SS expense. (CLIENT DO NOT POST)									
13	8/31/2021	SUPERVISOR OF ASSMTS FEES	001-000-45110 001	PL. 1		1,700.00			
13	8/31/2021	GROUP INSURANCE	001-029-51100 001	PL. 1			556,539.00		
13	8/31/2021	GROUP INSURANCE	009-029-51100 009	PL. 1		556,539.00			
13	8/31/2021	CONSTRUCTION PAYMENTS	028-000-66400 028	PL. 1			22,840.00		
13	8/31/2021	DUE TO TOWNSHIPS	029-000-68900 029	PL. 1			141,789.00		
13	8/31/2021	Transfer to Treasurer	082-6900-00-000 082	PL. 1		7,101.00			
13	8/31/2021	Miscellaneous Exp	082-7060-00-000 082	PL. 1			7,101.00		
13	8/31/2021	Fess Paid to County Treasurer	083-5000-00-000 083	PL. 1			14,491.00		
13	8/31/2021	TRANSFERS IN - ASSESSORS	001-000-49999 WF 001	PL. 1			1,700.00		
13	8/31/2021	TRANSFERS OUT - INSURANCE	001-029-59999 WF 001	PL. 1		556,539.00			
13	8/31/2021	TRANSFERS OUT - TREASURERS	009-029-49999 WF 009	PL. 1			556,539.00		
13	8/31/2021	TRANSFERS OUT - HIGHWAY	028-000-59999 WF 028	PL. 1		22,840.00			
13	8/31/2021	TRANSFERS OUT - HIGHWAY	029-000-59999 WF 029	PL. 1		141,789.00			
13	8/31/2021	DISTRIBUTIONS	083-5999-00-000 WF 083	PL. 1		14,491.00			
To reclassify the interfund transfers to the correct accounts. (CLIENT DO NOT POST)									
14	8/31/2021	Capital Outlay	001-5600 WF 001	P. 1		72,649.00			
14	8/31/2021	Capital Outlay	012-5600 WF 012	P. 1		45,943.00			
14	8/31/2021	Capital Outlay	014-5600 WF 014	P. 1		29,187.00			
14	8/31/2021	CONSOLIDATED ELECTION	001-002-60400 001	P. 1			15,300.00		
14	8/31/2021	CAPITAL OUTLAY	001-029-54600 001	P. 1			57,349.00		
14	8/31/2021	HIGHWAY BUILDING MAINT/REPAIRS	012-008-74320 012	P. 1			45,943.00		
14	8/31/2021	GROUP INSURANCE	014-008-51100 014	P. 1			1,410.00		
14	8/31/2021	MAINTENANCE MATERIALS	014-008-74250 014	P. 1			27,777.00		
To record capital outlay. (CLIENT DO NOT POST)									
15	8/31/2021	CONSTRUCTION IN PROGRESS	G34-000-1610.110 G34	P. 1		29,187.00			
15	8/31/2021	BUILDINGS AND IMPROVEMENTS	G34-000-1620.120 G34	P. 1		45,943.00			
15	8/31/2021	EQUIPMENT	G34-000-1620.125 G34	P. 1		72,649.00			
15	8/31/2021	ACCUMULATED DEPRECIATION - BUILDINGS	G34-000-1670.120 G34	P. 1			210,060.00		
15	8/31/2021	ACCUMULATED DEPRECIATION - EQUIPMENTS	G34-000-1670.125 G34	P. 1			125,741.00		
15	8/31/2021	ACCUMULATED DEPRECIATION - VEHICLES	G34-000-1670.135 G34	P. 1			132,572.00		
15	8/31/2021	ACCUMULATED DEPRECIATION - INFRASTRUCTURE	G34-000-1670.140 G34	P. 1			293,671.00		
15	8/31/2021	GENERAL GOVERNMENT EXPENSE ADJUSTMENT	G34-000-5100.000 G34	P. 1		134,443.00			
15	8/31/2021	PUBLIC SAFETY EXPENSE ADJUSTMENT	G34-000-5150.000 G34	P. 1		157,052.00			
15	8/31/2021	CORRECTIONS EXPENSE ADJUSTMENT	G34-000-5200.000 G34	P. 1		732.00			
15	8/31/2021	JUDICIARY EXPENSE ADJUSTMENT	G34-000-5250.000 G34	P. 1		981.00			
15	8/31/2021	STREETS AND HIGHWAYS EXPENSE ADJUSTMENT	G34-000-5300.100 G34	P. 1		464,512.00			
15	8/31/2021	PUBLIC HEALTH EXPENSE ADJUSTMENT	G34-000-5350.100 G34	P. 1		4,324.00			
15	8/31/2021	CAPITAL OUTLAY EXPENSE ADJUSTMENT	G34-000-5600.000 G34	P. 1			147,779.00		
To record GASB 34 entries for fixed asset activity. (CLIENT DO NOT POST)									
21	8/31/2021	CAPITAL IMPROVEMENT	022-023-54550 022	AA. 1			6,615.00		
21	8/31/2021	CAPITAL IMPROVEMENT	022-023-54550 022	AA. 1			2,401.00		
21	8/31/2021	Debt Principal	022-023-86000 022	AA. 1		6,615.00			
21	8/31/2021	Debt Interest	022-023-86001 022	AA. 1		2,401.00			
21	8/31/2021	NOTES PAYABLE - CURRENT	G34-000-2505.115 G34	AA. 1		6,615.00			
21	8/31/2021	NOTES PAYABLE - CURRENT	G34-000-2505.115 G34	AA. 1			6,954.00		
21	8/31/2021	NOTES PAYABLE - LONG-TERM	G34-000-2510.115 G34	AA. 1		6,954.00			
21	8/31/2021	DEBT SERVICE - PRINCIPAL PAYMENTS	G34-000-5550.100 G34	AA. 1			6,615.00		
Wipfil entry to record current year long-term debt activity (CLIENT DO NOT POST)									
						31,971,475.00	31,971,475.00		

Net Income (Loss) 330,312.00