

**DEKALB COUNTY
GOVERNMENT**

ACCOUNTING/FINANCE

**PROCEDURE
MANUAL**

UPDATED 2009

ACCRUED PAYROLL

July 17, 2013-Updated

ACCRUED PAYROLL

At the end of the calendar year accrued payroll must be calculated for the individual departments. This accrual is based on the first payroll of the new calendar/fiscal year. (There is a possibility that the first two payrolls of the new calendar year could be part of accrued payroll based on how early in the new year the first payroll is paid.) This happened once in the 13 years I have been here.

Next to the department number you will put the total of the first payroll of the new year. You will then calculate the number of days that are in the old fiscal year and divide by 14. Fourteen being the number of days in each payroll.

EX:	Total payroll for the General Fund	\$476,329.77
	# of Days in old year being paid	7
	# of total days being paid	14
	% of payroll of old year	7/14=50%

The amount of the payroll that will be accrued is:

$$\$476,329.77 \times .50\% \text{ or } \mathbf{\$238,164.89}$$

Based on the previous years amount of \$192,595.80 accrual the amount will be increased this year by \$ 45,569.09.

The entry that will be made will be:

Debit into	1290-6301	\$45,569.09	
Credit into	1111-1110		\$45,569.09

This entry will increase the accrued payroll amount by the \$45,569.09 which will be added to the \$192,595.80 and = **\$238,164.89**

This entry will create the new entry total for the accrued payroll for the 2012 Year of \$238,164.89.

You will use the spreadsheet that is attached by entering the total General ledger payroll amount for the first payroll in January for all the funds, figure the new % for the year by using the above formula and come up with the differences from the old year to the new. All departments are listed once you get a new percentage from the previous year to the new year you will get a percentage of change.

ACCRUED INTEREST

June 10, 2009

INTEREST ALLOCATION AFTER FISCAL YEAR END INTO ACCRUED INTEREST AND INTEREST INCOME ACCOUNT

The Treasurer's office keeps a current investment report for each County department that has invested monies. This worksheet lists the bank name, the department, the CD#, purchase date, amount of investment, the total number of days the money is invested, and the percentage rate of interest. At fiscal year end the number of days invested until 12/31 and the interest earned through 12/31 is added to this worksheet for any investment that does not mature until after the beginning of the new fiscal year. The accrued interest amount only applies to investments that span fiscal year. The accrued interest amount for each investment is given to the auditors and the Accounting Supervisor in the Finance Office by the Treasurer to be listed as accrued interest on the department balance sheets at fiscal year end.

The procedure that should be followed for any of these investments as they mature in the new fiscal year is:

The interest earned through 12/31 (the accrued interest) that is placed on the department balance sheet by the accounting supervisor and verified by the auditors should be placed in the Fund number and 0630 accrued interest account and the remainder of the interest that is received at maturity will be placed in the department line item 5501 interest account.

Example:

The Rehab and Nursing Department has an investment at National Bank and Trust with a purchase date of 9/21/08 and a maturity date of 3/2/09. This is a total of 162 days at an interest rate of 1.75%. The total interest to be earned on this investment is \$12,384.68. The number of days from 9/21/08 to 12/31/08 is 91 days. The calculations are completed by the Treasurer's office and the amount of interest earned (accrued) through 12/31/08 is \$6,956.95. The amount of interest earned in the new fiscal year is \$5,427.73.

The receipt interest entry on maturity (3/2/09) should then be made with two entries.

Fund	2501	Account	0630	\$6,956.95
Department	3980	Account	5501	\$5,427.73

This is the total interest entry of \$12,384.68.

Each fund and department entries will be made as above using the correct fund and department numbers as well as the 0630 accrued interest account and the 5501 interest income revenue account.

ANIMAL CONTROL PROCEDURES

Notes on Animal Control Funds and Flow of Monies
Implemented 2-23-2003 Updated 6/18/2013

Observations as of 2-21-2003

There no longer appears to be a requirement to divide receipts 1/3 Animal Control and 2/3 to Health Fund. There is no requirement to cut off funds as of the end of the fiscal year. Nothing prohibits the Animal Control Fund from being a part of the Health Department as long as the balance as of March 1st can be determined. The law does not mandate a separate checking account nor department. A lot of bookkeeping is being maintained and cash being moved around to accommodate the current accounting method, which is not the best use of time if another option existed.

Change in Procedures re-written June 18, 2013

At this time the Health Department is no longer placing animal license dollars in the Animal Control Claims Payable liability account. This account that is on the balance sheet will now be deleted and removed from the Health Department balance sheet.

The procedure at this time is to place all of the animal license fees in revenue account 3610-3531 – Animal Control Licenses. There have been no claims of loss of animals or poultry killed or injured by a dog in over eight years. The dollars that are placed in the animal control licenses revenue line would be used if such an occurrence would happen. At that time an expenditure line item would be created for the Health Department that would be used to reimburse the injured party for the animal that was lost. These claims must be investigated by at least 2 witnesses and then compensation would be given according to the Statutes 510 ILCS 5/7 and 510 ILCS 5/19. Any monies in the Animal Control Licenses revenues would be the source of the compensation were there to be loss claims.

While the amount is held (reserved) in a revenue account for potential claims, the actual dollars can be used for cash flow purposes during the year by the Health Department.

This new policy does have the capability of determining the balance of the Animal Control dollars at March 1st each year so it also complies with the Statute requirement.

See Attached Statute

ILLINOIS COMPILED STATUTES — ANIMAL CONTROL ACT

(510 ILCS 5/7) Sec. 7. All registration fees collected shall be remitted to the County Treasurer, who shall place the monies in an Animal Control Fund. This fund shall be set up by him for the purpose of paying costs of the Animal Control Program. All fees collected shall be used for the purpose of paying claims for loss of livestock or poultry as set forth in Section 19 of this Act and for the following purposes as established by ordinance of the County Board: funds may be utilized by local health departments or county nurse's offices for the purchase of human rabies anti-serum, human vaccine, the cost for administration of serum or vaccine, minor medical care, and for paying the cost of stray dog control, impoundment, education on animal control and rabies, and other costs incurred in carrying out the provisions of this Act or any county or municipal ordinance concurred in by the Department relating to animal control, except as set forth in Section 19. Counties of 100,000 inhabitants or more may assume self-insurance liability to pay claims for the loss of livestock or poultry. (Source: P.A. 87-151.)

(510 ILCS 5/19) Sec. 19. Any owner having sheep, goats, cattle, horses, mules, swine, or poultry killed or injured by a dog shall, according to the provisions of this Act and upon filing claim and making proper proof, be entitled to receive reimbursement for such losses from the Animal Control Fund; provided, he or she is a resident of this State and such injury or killing is reported to the Administrator within 24 hours after such injury or killing occurs, and he or she shall have appeared before a member of the County Board of the county in which such killing or injury occurred and makes affidavit stating the number of such animals or poultry killed or injured, the amount of damages and the owner of the dog causing such killing or injury, if known. Members of the County Board are authorized to administer oaths in such cases. The damages referred to in this Section shall be substantiated by the Administrator through prompt investigation and by not less than 2 witnesses who shall be owners or life tenants of real property in the county. The member of the Board shall determine whether the provisions of this Section have been met and shall keep a record in each case of the names of the owners of the animals or poultry, the amount of damages proven, and the number of animals or poultry killed or injured. The member of the Board shall file a written report with the County Treasurer as to the right of an owner of sheep, goats, cattle, horses, mules, swine, or poultry to be paid out of the Animal Control Fund, and the amount of such damages claimed. The County Treasurer shall, on the first Monday in March of each calendar year, pay to the owner of the animals or poultry the amount of damages to which he is entitled. Unless the county board, by ordinance, establishes a schedule for damages reflecting the reasonable market value; the damages allowed for grade animals or poultry shall not exceed the following amounts: a. For goats killed or injured, \$30 per head. b. For cattle killed or injured, \$300 per head. c. For horses or mules killed or injured, \$200 per head. d. For swine killed or injured, \$50 per head. e. For turkeys killed or injured, \$5 per head. f. For sheep killed or injured, \$30 per head. g. For all poultry, other than turkeys, \$1 per head. The maximum amounts hereinabove set forth may be increased 50% for animals for which the owner can present a certificate of registry of the appropriate breed association or organization. However, if there is not sufficient money in the portion of the fund set aside as stated in Section 7 to pay all claims for damages in full, then the County Treasurer shall pay to such owner of animals or poultry his pro rata share of the money available. If there are funds in excess of amounts paid for such claims for damage in that portion of the Animal Control Fund set aside for this purpose, this excess shall be used for other costs of the program as set forth in this Act. (Source: P.A. 84-551.)

ANNUAL
AUDIT
COORDINATION

PROCEDURES FOR ANNUAL AUDIT COORDINATION

(Updated June 17, 2013)

1. Nov. Pre-audit meeting with auditors to set schedule -- early November
2. Nov. Request from auditors listing of needed items to prepare before field work.
3. Nov. Have preliminary fieldwork items ready for auditors and SSA interviews set up and confirmed for time and place.
4. Dec. Auditors will send the final fieldwork needs after preliminary fieldwork is completed.
5. Dec. Obtain accrued interest spreadsheet from Treasurer and make journal entries into system before trial balances are run.
6. Jan. Work on accrued payrolls, rate stabilization, prepaids, A/R's and A/P's and post to computer system.
7. Feb. Work on getting copies of all grants and be sure that compliance is okay for all departments and Voluntary Action Center.
8. Feb. Last week of February all entries for the previous year must be completed and posted and date set for all electronic reports to auditors must be met by all departments. When these reports are sent there can be no additional entries into the computer system for the previous year. These include all of #6 above as well as the A/R – Cash entries to adjust for 13th period cash. This will reduce problems when entries are made into Financial system
9. Mar. First week of March the auditors will begin final fieldwork in the Finance Office, Auditors are usually in the County for three full weeks.
10. Apr. Statistical pages should be completed by March 20th. Look each year at enhancing this section with more information, better format, and possible use of graphs. Edit Divider pages, add and delete funds and the descriptions as necessary. Check adjusting journal entries given to us by the auditors for correct account numbers and/or departments. Also, GFOA application is completed and credit card information is included on the application
11. Apr. Letter of Transmittal is a joint effort of the Finance Director and the Accounting Supervisor. Notes for both the Major Initiatives and the Department focus sections (if any) should be gathered throughout the year. Much of this letter should be written prior to April 1st, though the number analysis cannot be completed until the draft copy of the audit report arrives. Along with the Letter of Transmittal, work can begin on the County and Forest Preserve Management Discussion and Analysis letters. The MD & A will require information from the completed audit but you should be able to get a good start on the Letter of transmittal.
12. Apr. The draft copy of audit report should be available shortly after the auditors leave the County if the required information for their work is provided for them before they leave. There is a listing Called Annual Audit Distribution Report in a file titled Annual Audit Distribution. This sheet tells you to copy pertinent pages for Nursing Home, Health, Mental Health, Highway, Treasurer and Community Services for them to review before report is finalized.

13. Apr. Deliver cover pages, dividers, transmittal letter, list of principal officers, table of organization, and binders (if any) to auditor so they can print and assemble audit reports.
14. Apr. Complete GFOA application form and be sure you have the auditor's response to the GFOA comments from the previous year to send with the application and the required audit website address on the application for GFOA use.
15. May/June After the report is presented to the Finance committee, have the audit placed on the County Website.
16. May By June 30th, file audit report and state report with State Comptroller. Beginning In 2010 these reports were electronically sent by the County. Look them over and verify that they are correct and received, then we receive an email that says they have been received by the State. Audits also need to be filed with County Clerk and Bureau of the Census including the Single Audit.
17. May By June 30th, file audit report with County Clerk.
18. May By June 30th file audit report with Bureau of the Census, as well as the Single Audit.
19. May Balance Finance Office Financial Report (12/31/20XX, (after audit adjustments have been entered) with the Audit Report.
20. May Balance Fund Balance (12/31/200XX old year) between audit report and Finance Office Financial Statements in new year Fund Balance does not change during the year, it only changes at year end when revenues and expenses for the year are netted to fund balance.

Notes: Old fund balance and revenue control – expenditure control = new fund balance
 Township Bridge and Motor Fuel – difference between revenue and expenditure
 Controls added or subtracted from liabilities
 Also be aware that General fund totals can include Govt. fund amounts also.

21. May Publish notice in paper of availability of audit for review
22. May File data collection form with Census Bureau
23. May When audit is received all County Board Members receive a copy as well as some Department Heads, some department heads only receive pages of audit. There is a list of which people receive what items in Audit Distribution file.
24. May When audit is received the 4th quarter report needs to be completed and balanced to the audit for the previous year.
25. May Auditor attends Finance Committee meeting each May to review the Audit Report.

June 8, 2009

Procedures for Balancing Employer Medical Insurance to Health and Life Insurance

Account #6511	Employer Health Insurance	Total Amount
Back out the Insurance Buyouts in this account		- Total Amount
Account #6512	Employer Life Insurance	Total Amount
Add Retro and Non Tax Insurance (From Payroll Figures)		Total Amount
Total of above		\$ xxxxxxxxxx

Account # 4903	Employer Medical Insurance	Total Amount
Account #4904	Employer Life Insurance	Total Amount
Total of above		\$ xxxxxxxxxxxxxx

The two totals above should be in balance (or very close) to give to the auditors.

June 18, 2013

**AUDITOR REQUESTED FISCAL YEAR END REPORTS
REVENUE AND EXPENDITURE STATUS/COMPARISON
REPORT INSTRUCTIONS
FOR PENTAMATION SYSTEM**

From Main Pentamation Screen:

Choose:

1. Fund Accounting
6. Financial Statements
4. Revenue Status Report/Expenditure Status Report
5. Revenue Status Comparison Report/Expenditure Status Comp. Report
2. Detail Revenue Status Report/Detail Expenditure Status Report

Enter Criteria for Report both revenue and expenditure

Fund: Leave Blank
Orgn: Leave Blank
Account: Leave Blank

Choose Year for Data 20XX
Choose Period for Data 13

RUN REPORT

When report is completed use print preview to be sure it is comparing current year with last year's data. If report is correct, return to previous screen chose Save File. Name the report and add .rpt at the end of the name. Example: 20XX Revenue/Expenditure Status Report Auditors.rpt

Pentamation saves all files that are Save To File on the "R" drive on your computer. When you are ready to transmit files to the auditors use email and insert the file from the R drive

Notes Made Regarding Audit February 2009
Updated June 30, 2009

Make schedule of all accounts which should have 12 payments or receipts
You can also check the Revenue Manual for individual account # of receipts

Receipts

Tipping Fees
Utilities
Sales Tax
Income Tax
Motor Fuel Tax
*Mobile Home Tax
*Check for High Misc Revenues

Expenses

Utilities

Set Up Accruals

*Accounts Rec/Payable 13th Period
Work Comp Reserve
Medical Payable
Compensated Absences
Juvenile Detention
*Retainage Payable - Highway
*Forest Preserve -Wetland
*Forest Preserve -- AR Land & Conservation Reserves

Verify

Due To - Due From
Cont To - Cont From

Move

Interest Receivable
Grant Receivable
Property Tax A/R
Retainage
Vendor Checks
A/P
Accrued Payroll - Check for material differences
*Make sure Utility Payments have been received by 12/31 for Central Plant

Misc.

Update Pg.32 Cost of Retiree Health
Bank statement interest to 12/31 cash
Calculate FICA on Comp Absences - Both Short Term and Long Term
Negative Debits or Credits
Verify with cash and Govt. Interest to General Fund

Misc. Continued

Temp E-mail * Temp Voice Mail (For Auditors?)
Set up Health FICA/IMRF in retirement

PBC

- *Collateral in Place
- *Loan interest and Payments allocated
- *Files available
- *A/R, A/P and Accrued Interest booked

Updated 6-29-2009

DeKalb County Government

	Available
Organizational Chart	X
County Board Members List	X
Latest Audit Information Including Single Audit	X
Revenue & Expenditure Information for Fiscal Year	X
Balance Sheets for Fiscal Year	X
Accounting Manual Updated each year	X
Personnel Management Policies	X
Personnel Policies/Employee Handbook	
Personnel Records/Files Kept In H.R. Office	X
Department Heads place new hires on appropriate salary schedules approved by the County Board	X
Human Resources Responsible for Employ- ment Records	X
Time Card Process	
Attendance Recorded on Time Cards	X
Employee Completes and Signs Time Card	X
Department Head Verifies All Time Cards	X
Payroll Clerk	
Maintains Vacation, Sick Leave & Overtime Pays	X
Prepares Payroll Register	X
Distributes Employee Vouchers/Checks	X

Responsible for:

Determines Payroll Deductions for new hires
Verifies Edit
Inputs Payroll
Signing Off On Payroll
Prepares Payroll Checks
Distributes Payroll Checks/Vouchers
Emails Direct Deposit to Bank
Post Payroll to Computer System
Performs Monthly Bank Reconciliations
Post Receipts to Computer System

Human Resources
Human Resources
Payroll Clerk
Dept. Head of Finance Office
Payroll Clerk
Payroll Clerk
Human Resources
Payroll Clerk
Treasurer's Office
Accounts Payable Clerk

Policies re: Use of Consultants/Evaluators

County Board

Grant Policies

Tracking Source of Match
Tracking In-Kind
Preparing reports for documentation of Grant
Approving Grant Expenditures
Preparing Expenditures through Claims

Accounting Supervisor
Accounting Supervisor
Accounting Supervisor
Department Heads
Department Administrative Assistant

Miscellaneous

Chart of Accounts

Finance Department Head
Accounting Supervisor

Fee Schedules

Amount of Fees and Fines
Approved By

County Administrators
County Board

Travel Procedures

????????

Fixed Asset Mgmt./Inventory Control

Finance Admin. Assistant

Purchase of Assets
Tracking of Purchases by Dept.,
Tagging of Purchases
Post & Maintain Fixed Assets

Department Heads
Finance Admin. Assistant
Finance Admin. Assistant

AUDITOR
REQUEST
PRELIMINARY
AND FINAL

DeKalb County

PRELIMINARY CLIENT ASSIST WORKPAPERS
PRELIMINARY FIELDWORK

DECEMBER 31, 2012

In order to prepare for the audit of the County for the fiscal year ending December 31, 2012, we have scheduled preliminary fieldwork in your offices on November 26-30. The goal of our preliminary fieldwork is to:

Review the internal control narratives prepared/updated by the County and update our understanding of the system of internal controls;

Based on our documentation and understanding, perform walkthroughs of the key controls and determine any testing of the controls that may be performed to increase our reliance on those controls (the primary focus will be cash receipts, cash disbursements, purchasing, payroll and petty cash);

Review the confirmations that the County will prepare;

Determine and document the impact of new pronouncements issued by the Governmental Accounting Standards Board on the County's financial statements;

Determine any changes that may be made to the County's comprehensive annual financial report (CAFR);

Conduct our required interviews under SAS99;

Develop our audit programs and confirm the schedule for our fieldwork;

Review and revise the client assist workpapers that will be prepared by the County for our final fieldwork;

To improve our efficiency and to assist us in maintaining our fees at a minimum we would appreciate the County preparing (or having available) the following information for our review. Items denoted by an * only need to be provided if changed from the prior year.

Copies of documents need not be made (unless noted) as we can scan originals; please indicate if a document is an original.

A. GENERAL

1. Copies of (or access to) minutes of all board meetings (County Board, Finance Committee) from January 1, 2012 to the date of our preliminary fieldwork.
2. List of (or access to) all ordinances and resolutions adopted by the County from January 1, 2012 through the date of our preliminary field work.

A. GENERAL (Continued)

3. Copies of all ordinances and resolutions that are of a financial nature or that may have a financial impact on the County.
4. *County's accounting procedures manual.
5. *County's EDP procedures manual/system documentation (both hardware and software).
6. *County's purchasing manual.
7. *County's employee handbook (benefit/policy manual).
8. Listing of members of all County boards.
9. Copy of the current organization chart for the County and the detailed organization chart for the finance department, including job descriptions of finance department personnel.
10. List of all attorneys used by the County during the fiscal year (names and addresses) and a brief summary of any litigation that the attorney has worked on.
11. Complete list of funds, funds numbers, accounts and account numbers used by the County (i.e., chart of accounts). Please highlight any funds that were added or closed during the current fiscal year.
12. Copy of the October 31, 2012, balance sheets by fund (unadjusted).
13. Copy of the budget versus actual report (organization revenue status and organization expenditure status reports), by fund as of October 31, 2012 (unadjusted).
14. *Conflict of interest policy or ethics policy, if any, adopted by the County.
15. All joint venture agreements or joint service agreements entered into in the current fiscal year.
16. All development agreements and economic incentive agreements entered into in the current fiscal year, including agreements with the City of DeKalb.
17. Copy of the FY 2012 budget document and all transfers/resolutions adopted to date.

A. GENERAL (Continued)

- *18. Copies of settled union agreements and personnel manuals and/or amendments adopted in the current fiscal year.
- *19. Copy of the disbursement/eligibility guidelines for the Veterans Commission and the Mental Health Board.
- 20. Updated internal control narratives for:
 - 1. Finance dept,
 - 2. Treasurer's Office,
 - 3. Home Health Care,
 - 4. Veteran's Assistance Commission &
 - 5. Mental Health.

B. CASH AND INVESTMENTS

- 1. Listing of all financial institutions with account numbers and authorized signers for all depositories that the County and its component units used during the fiscal year ending December 31, 2012, cross-referenced to the applicable general ledger account.
- 2. *Investment policies adopted for the County.
- 3. *Collateral agreements for all financial institutions where the County maintains deposits.
- 4. *All custodial or safekeeping agreements with the brokers used by the County.
- 5. List of all petty cash funds/cash drawers used by the County including amount of the fund and the person responsible for maintaining custody over the fund (include department and phone number for contact person).

C. CAPITAL ASSETS

- 1. List of all major construction commitments as of October 31, 2012, including total approved project cost, cost incurred to date and required future financing.

D. LONG-TERM DEBT

- 1. All bond ordinances and official statements for bonds issued during the year ended December 31, 2012, for general obligation bonds, revenue bonds and any other long-term debt and copies of new and/or revised leases with the PBC.
- 2. Debt service to maturity schedules (principal and interest) for any items in #D-1.

3. Sources and uses of proceeds for any items in #D-1.

E. INSURANCE AND SELF-INSURANCE

1. List of self-insured retention levels and specific/aggregate insurance by coverage area (e.g., general liability, workers compensation) including copies of these specific and aggregate policies.
2. List of all third party administrators (TPAs) for all self-insured areas, including key contact, address and phone number.
3. *Copies of all TPA agreements.

F. GRANTS

1. Listing of all federal and state grants received identifying for federal funds the federal granting agency or the state or other pass-through agency, the CFDA number (if federal), and the amount of funds received and expended to date.
2. *Grant agreements for all grants included in the above listing. Specifically, the following recurring grant agreements are needed in addition to any new grants:
 - a. ESDA/Dennis Miller:
 1. Grant agreement with Illinois Emergency Management Agency (IEMA), if recurring, for FY 2012.
 2. Hazardous Materials Emergency Preparedness for FY 2012.
 - b. Sheriff/Roger Scott/Jenny Willis:
 1. Bulletproof vest
 2. ILEAS
 3. Livescan
 4. COPS grant
 5. SCAAP grant, etc.
 - c. State's Attorney:
 1. Violent Crime Victims Assistance Grant for 7/12-6/13
 2. Title IV-D Grant 7/12-6/13
 3. Child Support Grant FY 2012
 - d. Forest Preserve/Terry Hannan:
 1. Any new OSLAD grants
 2. Others
 - e. Court Services/Margi Gilmour
 1. Drug Court Grant for FY 2012

F. GRANTS (Continued)

- f. Other Departments:
 - 1. Reg. Office of Education Homeless Grant, 7/12-6/13 (Derek Avery)
 - 2. Illinois State of Board of Education Truancy Officer Grant, 7/12-6/13 (Derek Avery)
 - 3. State Board of Elections – Salary Reimbursement
 - 4. State Board of Elections – HAVA Grant
 - 5. Any others not listed above

G. PRIOR YEAR INFORMATION

- 1. Copies of updated confirmations prepared by the County.
- 2. Copy of the management letter for the immediate prior year noting corrective action taken or planned by the County.
- 3. Number of full time and part time employees each for the County and Forest Preserve District as of December 31, 2012 and population of the County and Forest Preserve District (approximation okay).
- 4. Copy of the comments and suggestions for improvement from the Certificate of Achievement for Excellence in Financial Reporting for the December 31, 2011 CAFR.
- 5. Copy of the Certificate of Achievement award for reproduction in the CAFR.
- 6. Draft of updated divider tabs

We will develop the client assist workpaper request for final fieldwork at the end of our preliminary fieldwork.

I. HEALTH DEPARTMENT (Jane Lux)

1. Copy of Health Dept.'s accounting procedures manual, if any.
2. Copy of Health Dept.'s purchasing manual, if any.
3. Copy of Health Dept.'s employee handbook (benefit/policy manual), if any.
4. Internal control narratives, updated for any FY 2012 changes such as credit card receipting processes (see separate file).
5. Copy of most recently settled union agreements.
6. List of credit card/purchasing card users and spending limits for FY 2012.
7. List of petty cash funds and custodian (non-bank accounts).
8. Listing of all financial institutions with account numbers and authorized signers for all depositories
9. Copies of updated confirmations prepared by the Health Dept., on letterhead and signed (see separate file).
10. Grant agreements for all grants received/expended in FY 2012, including but not limited to:
 - 1) H1N1 Grant
 - 2) Public Health Emergency Response Grant, Phase 1, 2 & 3
 - 3) Immunization Grant
 - 4) HIV Prevention w/ Winnebago County (1/12-12/12)
 - 5) HIV Case Management w/ Winnebago County (4/12-3/13)
 - 6) IDHS Grant (Family Case Mgt/Family Planning/WIC/etc)
 - 7) CRI/Emergency Preparedness Grant (8/12-7/13)
 - 8) Bioterrorism Grant (8/12-7/13)
 - 9) Summer Food Grant
 - 10) FCM Health Grant
 - 11) Local Health Protection Grant (7/12-6/13)
 - 12) Hearing and Vision Grant
 - 13) Childhood Lead Poisoning Grant
 - 14) Adolescent Health Grant
 - 15) Any other grants

J. COMMUNITY SERVICES (Donna Moulton)

1. Copy of Community Services' accounting procedures manual, if any.
2. Copy of Community Services' purchasing manual, if any.
3. Copy of Community Services' employee handbook (benefit/policy manual), if any.
4. Internal control narratives, updated for any FY 2012 changes (see separate file).
5. List of credit card/purchasing card users and spending limits for FY 2012.
6. Listing of all financial institutions with account numbers and authorized signers for all depositories
7. Copies of updated confirmations prepared by Community Services, on letterhead and signed (see separate file).
8. Grant agreements for all grants received/expended in FY 2012, including but not limited to:
 - 1) Comm. Services Block Grant (ARRA)
 - 2) Comm. Services Block Grant (non-ARRA)
 - 3) Homeless Prevention Grant
 - 4) Homeless Prevention Rapid Rehousing Grant
 - 5) FEMA Grant
 - 6) Emergency Grant (monthly payment \$500-\$1,000)
 - 7) Emergency Food & Shelter Grant
 - 8) Any other grants

DeKalb County Rehab & Nursing Center

**PRELIMINARY CLIENT ASSIST WORKPAPERS
PRELIMINARY FIELDWORK**

DECEMBER 31, 2012

In order to prepare for the audit of the Nursing Home for the fiscal year ending December 31, 2012, we have scheduled preliminary fieldwork at the County on November 26-30, and will be at the Nursing Home on _____. The goal of our preliminary fieldwork is to:

Review the internal control narratives prepared/updated by the Nursing Home and update our understanding of the system of internal controls;

Based on our documentation and understanding, perform walkthroughs of the key controls and determine any testing of the controls that may be performed to increase our reliance on those controls (the primary focus will be cash receipts, cash disbursements, purchasing, payroll and petty cash);

Review the confirmations that the Nursing Home will prepare;

Conduct our required fraud risk interviews under SAS99;

Develop our audit programs and confirm the schedule for our fieldwork;

Review and revise the client assist workpapers that will be prepared by the Nursing Home for our final fieldwork;

To improve our efficiency and to assist us in maintaining our fees at a minimum we would appreciate the Nursing Home preparing (or having available) the following information for our review.

NURSING HOME (Doreen Akers)

1. Copy of Nursing Home's accounting procedures manual, if this has been updated.
2. Copy of Nursing Home's purchasing manual, if any.
3. Copy of Nursing Home's employee handbook (benefit/policy manual), if any.
4. Copy of new AFSCME union contract, if settled (current one we have is through 12/31/10).
5. Copy of any new agreements with IL Dept of Public Health or others.

6. Copy of the most recent (closed) month's balance sheet (from MDI).
7. Copy of the most recent (closed) month's year to date income statement (from MDI).
8. List of per diem rates (Medicare, Medicaid, private pay, etc.) in effect during FY 2012.
9. Internal control narratives, updated for any FY 2012 changes (see separate file).
10. Copy of the following for the Nursing Home Foundation:
 - a. Most recent financial statements
 - b. Bylaws, if amended after 2005.
11. List of credit card/purchasing card users and spending limits for FY 2012.
12. List of petty cash funds and custodian (non-bank accounts).
13. Listing of all financial institutions with account numbers and authorized signers for all depositories
14. Copies of updated confirmations prepared by the Nursing Home, on letterhead and signed (see separate file).

DEKALB COUNTY AND
DEKALB COUNTY FOREST PRESERVE DISTRICT

CLIENT ASSIST WORKPAPERS

December 31, 2012

Note – Please provide all worksheets and schedules electronically (e-mail, USB drive, or CD-Rom) whenever possible.

A. GENERAL - COUNTY

1. Copy of the December 31, 2012, balance sheets by fund in electronic format emailed to acervini@sikich.com and cdittman@sikich.com by February 27, 2013.
2. Copy of the “detailed expenditure status report” and “detailed revenue status report” (final budget vs. actual), by fund as of December 31, 2011 in electronic format emailed to acervini@sikich.com and cdittman@sikich.com by February 27, 2013.
3. Detailed general ledger (for balance sheet accounts) for the year 1/1/12 – 12/31/12 emailed to acervini@sikich.com and cdittman@sikich.com by February 27, 2013.
4. Expenditure transaction analysis and revenue transaction analysis for the year 1/1/12 – 12/31/12 emailed to acervini@sikich.com and cdittman@sikich.com by February 27, 2013.
5. Access to County Board minutes not posted online at the time of fieldwork.
6. Copy of all budget amendments/transfers adopted for FY 12.
7. Copy of the following:
 - OPEB actuarial valuation

B. GENERAL - FOREST PRESERVE DISTRICT

1. Access to Forest Preserve Board minutes not posted online at the time of fieldwork.

C. CASH

1. **Please see specific departments:** Copies of all bank reconciliations for all accounts as of December 31, 2012, tied out to the general ledger accounts, including outstanding check lists and deposits in transit.
2. **Please see specific departments:** Access to all bank statements as of December 31, 2012, and all bank statements and media (e.g., canceled checks) as of January 31, 2013.
3. Schedule of cash and investments (See prior year CAFR pages 185-186). (Source: Karen Kahl).

D. INVESTMENTS – See Treasurer’s Office

E. INTERFUND TRANSACTIONS

1. Schedule of interfund transfers in/out, by fund, for the year, reconciled to the general ledger. Also, for GASB S-34, for each transfer please provide an explanation of what the transfer was for and note any that will be repaid. (See prior year CAFR Note #6)
2. Schedule of quasi-external transactions (e.g., departmental chargebacks, insurance charges) from the general fund or internal service funds to the other funds for the year. Please include support for the calculation and allocation of the costs. This should include a reconciliation of the transfers into the medical insurance fund from other funds, including employer and employee contributions.
3. Schedule of interfund receivables and payables, by fund, between funds at December 31, 2012, reconciled to the general ledger. Also, for GASB S-34, for each interfund receivable/payable please provide an explanation of what it was for and if it will be repaid.

F. CAPITAL ASSETS

1. General Capital Assets

a. Summary of changes in capital assets in the following format: beginning balance at 1/1/12, transfers in from facilities management fund, additions, deletions, ending balance at 12/31/12.

b. Schedule of depreciation with the following columns:

- beginning accumulated depreciation (by individual asset) for all depreciable general fixed assets (including infrastructure) as of January 1, 2012;
- transfers in of accumulated depreciation from facilities management fund
- depreciation expense by category for the fiscal year 2012*;
- deletions of accumulated depreciation (i.e. to remove depreciation on assets that were disposed in FY 12);
- accumulated depreciation as of December 31, 2012.

*Please also summarize the total depreciation expense by function that you would like the depreciation expense charged to (general government, public safety, etc).

c. Schedule of fixed assets by asset class (including infrastructure and construction in progress, if applicable) and by function and activity as of December 31, 2012.

e. Detailed list of FY 12 additions of individual assets for the fiscal year that tie to the summary schedules above.

f. Detailed list of FY 12 disposals of assets that tie to the summary schedules above, including a calculation of the gain or loss on disposal for each asset (net book value as of date of disposal versus selling price) For deletions, please provide support (e.g., Board approval for sale of surplus equipment)

e. Approved resolution transferring highway property to the County (May 2012).

2. Infrastructure

a. For any general infrastructure assets acquired, constructed or accepted during FY 12 (e.g., road/bridge reconstruction, accepted public improvements) we will need a schedule listing the asset, original cost (or market value if donated), depreciation expense and accumulated depreciation. **Please obtain support from the Highway Dept. for any additions (such as jurisdictional transfers).**

G. ACCOUNTS PAYABLE

1. Summary of accounts payable, by fund, that agrees to the general ledger at December 31, 2012.
 2. Detail listing of accounts payable, by fund, agreed to the summary listing above. This would include the period general ledger audit trail for the vendor checks payable account.
 3. Copy of "Check Register – By Fund" for January 2013 through February 2013. (The report should be run with the selection criteria "transaction year > 12/31/12").
- **Please note, we will need to see check registers for any checks written in March 2013 to update our accounts payable testing through the end of fieldwork.
4. Schedule of contracts and retainage payable for all funds as of December 31, 2012.
 5. Updated list of all open construction contracts as of December 31, 2012 (project name, total awarded contract amount, amount paid as of 12/31/12 including A/P and retainage payable).

H. LONG TERM DEBT

1. Summary of interest paid and accrued interest payable, if any, by bond issue and by account within the debt service fund.

I. REVENUES/RECEIVABLES

1. Schedule of property tax revenue, receivable and deferred revenue by fund and by tax year.
2. Schedule of intergovernmental revenue and receivable by fund and revenue source (e.g., sales tax, income tax, local use, inheritance tax).
3. Detail schedule of accounts receivable for the all funds, by fund reconciled to the general ledger. This would include the cash receipts report for the 13th period with a transaction year of "11". Please reconcile this, by department, to the general ledger.
4. Schedule of allocation by fund of rate stabilization revenue in retirement fund, g/l #1211-5220-4906, if applicable.
5. Copy of fee increase for July 2012 – June 2013 for police dispatching services with the Cities of Sycamore and Genoa and Genoa-Kingston Fire Protection District.

J. PREPAID ASSETS

1. Schedule of prepaid expenses, by fund, as of 12/31/12 with support for individual amounts > \$10,000 (report received previously was the “general ledger audit trail”).

K. PAYROLL

1. Accrued payroll, by fund, at December 31, 2012 and copy of applicable payroll summary to support those balances (i.e. January 2011 payroll register).

2. Summary of compensated absences liability by fund and detail listing by employee in the following format: beginning balance at 1/1/12, hours earned during the fiscal year, hours used during the fiscal year, ending balance at 12/31/12 for the County and Forest Preserve District. Please include the related FICA expense in the calculation of the compensated absences liability.

*Please group the employees by function (i.e. general gov’t, public safety, etc), with comparative information from 12/31/08 (this is necessary to compute the change in compensated absences by function for GASB 34).

3. Federal 941’s filed with the Internal Revenue Service for 3/11, 6/11, 9/11, and 12/11.

4. IMRF/SLEP monthly deposit reports submitted to IMRF for January 2012 -December 2012.

5. Post employment retirement benefits:

- total payments made by retirees for the fiscal year ended December 31, 2012.

6. Schedule of employees participating in the insurance buyout program (in lieu of taking County provided health insurance).

L. SELF-INSURANCE

1. Schedule of employer contributions to the insurance internal service funds, by fund.

2. Access to Worker’s compensation claims management reports from the TPA (Sedgwick), displaying all claims and the estimated future costs of the claims at December 31, 2012, January 31, 2013 and February 28, 2013.

3. Schedule of specific or aggregate insurance received during the year ended December 31, 2012 and any receivable as of that date (worker’s compensation).

M. GRANTS – see also specific departments

1. Schedule of expenditures of federal awards, listing the following for all federal grants:
 - a. CFDA #
 - b. Federal grantor
 - c. Pass-thru grantor, if any
 - d. Title of grant/program
 - e. Grant number, if any
 - f. County dept. responsible for grant
 - g. Total amount of grant awarded
 - h. Revenue received in the year 1/1/12 – 12/31/12
 - i. G/L account # where revenues are recorded
 - j. Expenditures incurred in the year 1/1/12 – 12/31/12
 - k. G/L account # (s) where expenditures are recorded

N. AGENCY FUNDS – see specific departments

O. STATISTICAL INFORMATION

The following schedules are needed for the CAFR. Prior year page #'s are indicated in parentheses.

1. Assessed value and actual value of taxable property (193)
2. Property tax rates – direct and overlapping governments (194)
3. Principal property taxpayers (195)
4. Property tax levies and collections (196)
5. Direct and overlapping debt (199)
6. Demographic and economic information (202)
7. Principal employers (203)
8. Full time equivalent employees (204) ****Please have this available at the beginning of final fieldwork****
9. Operating indicators (205)
10. Capital asset statistics (206)

DEPARTMENTAL ITEMS – The following items are broken down into the departments that provided them in the prior year.

A. TREASURER'S OFFICE

1. Bank reconciliations for all Treasurer's Office accounts as of December 31, 2012, tied out to the general ledger accounts, including outstanding check lists and deposits in transit.
2. January 31, 2013 bank statements for all bank accounts, and December 31, 2012 bank statements and media (e.g., canceled checks). (copies are not necessary unless you prefer to copy them, otherwise we will return all originals).
3. Copies of all statements of pledge holdings (collateral) as of December 31, 2012. This needs to include cost and market value of all investments held as collateral as of December 31, 2012. Please contact the institutions to receive these, if necessary.
4. Schedule of investments (CD's), by fund, tied out to the general ledger at December 31, 2012.
5. Schedule of accrued interest receivable by investment/bank account by fund for the year ended December 31, 2012.
6. Copy of 2011 & 2012 Property Tax extensions and property tax distributions and interest distributions reports.
7. Schedule of gross additions (receipts/collections) and deductions (payments/disbursements) of cash and investments for January 1, 2012 through December 31, 2012 for the following agency funds:
 - County Collector
 - Special Drainage
 - Treasurer's Clearing
 - Mobile Home Tax
 - Tax Indemnity
 - Tax Sale in Error
 - any new agency funds created
8. Copy of Data Consortium Contract.

B. COUNTY CLERK/RECORDER

1. Bank reconciliations for all County Clerk/Recorder's Office accounts as of December 31, 2012, tied out to the general ledger accounts, including outstanding check lists and deposits in transit.
2. Copies of December 31, 2012 bank statements for all bank accounts, and January 31, 2012 bank statements and media (e.g., canceled checks).
3. Schedule of number of deeds recorded between 1/1/12 – 12/31/12 and GIS fee charged for each type of deed.
4. Schedule of gross additions (receipts/collections) and deductions (payments/disbursements) of cash and investments for January 1, 2012 through December 31, 2012 the following agency funds:
 - Tax Sale Redemption Account (County Clerk – Diane Chappell)
 - Passport Account (Recorder's office – Judy)

C. CIRCUIT CLERK

THIS WAS REQUESTED AS PART OF THE CIRCUIT CLERK'S SEPARATE AUDIT.

D. SHERIFF'S DEPARTMENT

1. Bank reconciliations for all Sheriff's accounts as of December 31, 2012, tied out to the general ledger accounts, including outstanding check lists and deposits in transit. (Source: Lt. Joyce Klein-Munch)
2. Copies of December 31, 2012 bank statements for all bank accounts, and January 31, 2013 bank statements and media (e.g., canceled checks). (Source: Lt. Joyce Klein-Munch)
3. Access to support for cash receipts and requests for reimbursement for the U.S. Department of Justice for the Housing of Federal Prisoners and Kane and Winnebago County for the fiscal year ended December 31, 2012, if applicable. (Source: Lt. Joyce Klein-Munch)
4. List of revenues received and costs incurred between 1/1/12 and 12/31/12 and support (i.e. copy of check received, invoice paid) for the following grants:
 - a. SCAAP grant

E. HEALTH DEPARTMENT

1. Copies of all bank reconciliations for all Health Department as of December 31, 2012, tied out to the general ledger accounts, including outstanding check lists and deposits in transit.
2. Copies of December 31, 2012 bank statements for all bank accounts, and January 31, 2013 bank statements and media (e.g., canceled checks).
3. List of active clients for the WIC program from January 1, 2012 through December 31, 2012. (Source: Jane Lux)
4. For all grants (state, federal and local) in FY 2012
 - Schedule of revenues received from 1/1/12 – 12/31/12
 - Schedule of expenditures incurred from 1/1/12 – 12/31/12
 - Please refer to the schedule of federal expenditures previously e-mailed for the format for federal grants
5. Schedule of unearned income for fund #1241.
6. Schedule of animal control tag sales by month for January 2012 – December 2012.
7. Copy of “year-end financial statement” for 12/31/12 (Source: Karen Grush) for tying in accounts receivable.

F. STATE’S ATTORNEY

1. Copies of all bank reconciliations for all State’s Attorney accounts as of December 31, 2012, tied out to the general ledger accounts, including outstanding check lists and deposits in transit.
2. Copies of December 31, 2012 bank statements for all bank accounts, and January 31, 2013 bank statements and media (e.g., canceled checks).
3. Copies of January 2012 to December 2013 monthly expenditures reports from the State’s Attorney’s office for the Title IV-D. (Source: Kelly Newton) ***May already be in Karen’s grant file.**
4. Copies of the January 2012 – December 2012 quarterly reports from the State’s Attorney’s office for the Violent Crime Victims Assistance Program. (Source: Kelly Newton) **May already be in Karen’s grant file.**

G. REGIONAL OFFICE OF EDUCATION (SUPT. OF SCHOOLS)

1. Copies of all bank reconciliations for all Regional Supt. of Schools as of December 31, 2012, tied out to the general ledger accounts, including outstanding check lists and deposits in transit.
2. Copies of December 31, 2012 bank statements for all bank accounts, and January 31, 2013 bank statements and media (e.g., canceled checks).
3. Schedule of gross additions (receipts/collections) and deductions (payments/disbursements) of cash and investments for the Regional Superintendent of Schools agency fund for January 1, 2012 through December 31, 2012. (Source: Donna Milburn)
4. Copy of the “trial balance” as of 12/31/12. (Source: Donna Milburn)
5. Write-up of internal control/procedural narratives for the following areas: cash receipts, cash disbursements, grant application/recordkeeping.

H. COMMUNITY SERVICES (Source: Donna Moulton)

1. Copies of all bank reconciliations for all Community Services accounts as of December 31, 2012, tied out to the general ledger accounts, including outstanding check lists and deposits in transit.
2. Copies of December 2012 and January 2013 bank statements and media (e.g., canceled checks) for all bank accounts.
3. For all grants (state, federal and other) in FY 2012
 - Detail schedule, by grant, of the revenues received and expenditures incurred from January 1, 2012 – December 31, 2012 (Source: Jess Collins)
 - Grant closeout report for each grant, if applicable.

I. CORONER/ESDA

1. Detail of expenditures incurred 1/1/12 – 12/31/12 on any grants, including HazMat, EMA, etc
2. Detail of revenues received 1/1/12 – 12/31/12 on any grants, including HazMat, EMA, etc.
3. Copy of quarterly reimbursements for IEMA Hazmat Emergency Preparedness and any other grants.

J. HIGHWAY/FINANCE

1. Detail of FY 11 costs incurred (if any) by State of IL (if applicable) & County (final pay estimate) .Should be shown as an infrastructure addition. **Please separate road costs from storm sewer costs (if applicable).**
2. Copy of IDOT grant agreement for Sect. 5311 Operating Assistance Contract for July 2012 – June 2013.
3. Schedule of revenues received and expenditures incurred 1/1/12 – 12/31/12 for each of the Sect 5311 grants.

K. MENTAL HEALTH

1. Copy of mental health board policies and procedures and mental health board funding guidelines in effect during the fiscal year 2012.

DEKALB COUNTY PUBLIC BUILDING COMMISSION

CLIENT ASSIST WORKPAPERS

December 31, 2012

A. GENERAL

1. Copy of the December 31, 2012, balance sheets by fund and in electronic format emailed to acervini@sikich.com and cdittman@sikich.com by February 27, 2013.
2. Copy of the December 31, 2011, trial balance by fund and in electronic format emailed to acervini@sikich.com and cdittman@sikich.com by February 27, 2013.
3. Copy of the budget versus actual report (organization revenue status and organization expenditure status reports), by fund as of December 31, 2012, hard copy and in electronic format emailed to acervini@sikich.com and cdittman@sikich.com by February 27, 2013.
4. Year to date detailed general ledger as of December 31, 2012 emailed to acervini@sikich.com and cdittman@sikich.com by February 27, 2013.
5. Year to date expenditure transaction analysis and revenue transaction analysis for the fiscal year emailed to acervini@sikich.com and cdittman@sikich.com by February 27, 2013.
6. Period general ledger audit trail report for the 13th period for FY11 emailed to acervini@sikich.com and cdittman@sikich.com by February 27, 2013.
7. Copies of PBC minutes from September 10, 2012 – date of fieldwork.
8. Copy of any FY 12 budget transfers/amendments adopted to date (only if additional transfers/amendments have been made since preliminary fieldwork).
9. Summary of any litigation involving the PBC during the fiscal year and attorneys used by the PBC.

B. CASH

1. Copies of all bank reconciliations for all accounts as of December 31, 2012 tied out to the general ledger accounts, including outstanding check lists and deposits in transit.
2. Access to all bank statements as of December 31, 2012, and all bank statements and media (e.g., canceled checks) as of January 31, 2013.
3. Copies of all statements of pledge holdings (collateral) as of December 31, 2012. This needs to include cost and market value of all investments held as collateral as of December 31, 2012. Please contact the institutions to receive these, if necessary.

C. INVESTMENTS

1. Schedule of investments/CD's, by fund, tied out to the general ledger. (Balance at January 1, 2012, purchases, sales, balance at December 31, 2012)
2. Schedule of interest receivable by investment/bank account by fund for the year ended December 31, 2012, tied out to the general ledger.

D. INTERFUND TRANSACTIONS

1. Schedule of interfund transfers in/out, by fund, for the year, reconciled to the general ledger. Also, for GASB S-34, for each transfer please provide an explanation of what the transfer was for and note any that will be repaid.
2. Schedule of payments to/ from the County for lease rental and operations & maintenance. Please identify which fund on the County's general ledger that the payment was recorded in.

E. FIXED ASSETS

1. Capital Assets (formerly General Fixed Asset Account Group)

- a. Summary of changes in capital assets in the following format: beginning balance at 1/1/11, additions, deletions, ending balance at 12/31/12 – from prior year.
- b. Schedule of depreciation with the following columns:
 - 1) Beginning accumulated depreciation (by individual asset) for all depreciable general fixed assets as of January 1, 2012;
 - 2) Depreciation expense for the fiscal year 2012;
 - 3) Deletions of accumulated depreciation (i.e. to remove depreciation on assets that were disposed in FY 12);
 - 4) Accumulated depreciation as of December 31, 2012

Please also summarize the total depreciation expense by function that you would like the depreciation expense charged to (maintenance, etc).

- c. Detailed list of FY 12 additions of individual assets for the fiscal year that tie to the summary schedules above.
- d. Detailed list of FY 12 disposals of assets that tie to the summary schedules above, *including a calculation of the gain or loss on disposal for each asset (net book value as of date of disposal versus selling price) For deletions, please provide support (e.g., Board approval for sale of surplus equipment)

E. FIXED ASSETS (Continued)

2. Construction in Progress

- a. For the schedules listed above, please identify separately any construction in progress by entity (health department/nursing home).

F. ACCOUNTS PAYABLE

1. Summary of accounts payable, by fund, as of December 31, 2012.
2. Detail listing of accounts payable, by fund that agrees to the summary listing above (Invoices paid after December 31, 2012 but with the expense occurring before December 31, 2012.
3. Check register, by fund, for checks issued through February 2013.
4. Schedule of contracts and retainage payable for all funds as of December 31, 2012.
5. List of all contracts let to date for nursing home/health department, noting dollar amount of contract approved, any change orders, final approved amount, amount paid to date (as of 12/31/11) and retainage payable to date (at 12/31/12).

G. LEASE RECEIVABLE/BONDS PAYABLE

1. Schedule of lease amortization of payments by year (amount to sinking fund, administrative fund and repairs/replacement).

**DEKALB COUNTY
CIRCUIT CLERK AUDIT**

CLIENT ASSIST WORKPAPERS

DECEMBER 31, 2012

Please have the following mailed to Sikich LLP by **December 31, 2012**

1. Updated confirmation letters signed by Maureen Josh.
2. Updated internal control documentation

Please have the following mailed to Sikich LLP by **January 15, 2013.**

1. Listing of all cases by case number and category for the year ended December 31, 2012.
(We will perform our file selection from this document).
 - a. Civil
 - b. Criminal
 - c. Maintenance
 - d. Traffic

Please have the following ready for final fieldwork beginning on **February 19, 2013.**

1. From the Manual on Fines & Fees:
 - a. Revised pages, if any, since 1/1/10
 - b. Copy of the statute listing & revision dates from the Administrative Office of the Illinois Courts
2. Revisions to the Manual on Recordkeeping, if any, since June 1, 2002.
3. List of the current fees for Civil cases (resolution).
4. List of petty cash funds and their custodians.
5. Copy of the Annual Financial Report of the Clerk of the Circuit Court ("Report J") as of December 31, 2012 and supporting documentation.
6. Copy of the December 31, 2012 Board Report.
7. Copy of the yearly disbursements spreadsheet on flash (USB) drive. We will provide a drive if necessary.
8. Excel spreadsheet showing receipts, by month, for the year ending December 31, 2012. This should agree to the receipts on the Board report from #2.

9. Summary listing of the accounts payable as of December 31, 2012 that agrees to the board report and related invoices (note, you do not need to make copies of invoices, we will review on-site and promptly return).
10. Outstanding bond balance report and bond activity report (bonds held at December 31, 2012) for Civil, Traffic and Criminal bonds.
11. Copy of the December 31, 2012 bank reconciliation and bank statement.
12. Copy of the January 31, 2013 bank statement; please obtain activity statement from bank (or online printout of account activity) if actual statement has not yet been received.
13. List, by employee, showing the balance (hours) of vacation time at the January 1, 2012, hours earned during the fiscal year, hours used during the fiscal year, and balance at December 31, 2012.

DEKALB COUNTY
REHAB AND NURSING HOME

CLIENT ASSIST WORKPAPERS

December 31, 2012

Note – Please provide all worksheets and schedules electronically (e-mail, USB drive, or CD-Rom) whenever possible.

A. NURSING HOME

1. Copies of all bank reconciliations for all Nursing Home bank accounts as of December 31, 2012, tied out to the Finance general ledger accounts, including outstanding check lists and deposits in transit.
1. Copies of the December 2012 and January 2013 bank statements for all bank accounts.
2. Copy of the accounts receivable aging report as of December 31, 2012, reconciled to the general ledger (County Finance and Nursing Home books) for the following:
 - Private Pay
 - Medicaid (IPA)
 - Resident Resource
 - Insurance (IPA Patients)
 - Medicare Part A
 - Medicare Part B
3. Support and calculation for the Medicare cost report receivable, if any, at December 31, 2012.
4. Schedule and support for any intergovernmental transfer receivable or payable (amounts due to/from the Nursing Home resulting from over/underpayments to the IL Dept. of Healthcare and Family Services).
5. Schedule of the Township revenue by month and receivable at December 31, 2012.
6. *Copy of the transaction analysis report for all cash receipts received from January 1, 2013 to February 27, 2013 for the following:
 - Private Pay
 - Medicaid (IPA)
 - Resident Resource
 - Insurance (IPA Patients)
 - Medicare Part A
 - Medicare Part B

F. NURSING HOME (Continued)

7. Schedule (compiled from AR aging report at #2 above) of A/R amounts greater than 90 days and greater than \$1,000. Please include dates/amounts of payments received after 12/31/12 and note any items considered to be bad debt.
8. Excel summary schedule of fixed assets for the Nursing Home for cost and depreciation:
 - balance at the beginning of the fiscal year (1/1/12)
 - additions during 2012 (including assets debited directly to the balance sheet) – please separate assets purchased by the Nursing Home from those contributed by other parties
 - deletions during 2012
 - balance at the end of the fiscal year (12/31/12)
9. Depreciation schedule (“fixed asset report”), by asset, for the year ended December 31, 2012 (assets should tie to totals in #8 above).
10. Detailed list of all additions of fixed assets for the year ended December 31, 2012, listing the account number the item was charged to. This should agree to the additions in the excel schedule in #8 above.
11. Detailed list of all disposals of fixed assets for the year ended December 31, 2012. This should agree to the deletions in the excel schedule in #8 above.
12. Support for any accounts payable items included as part of account #2501-1000-1100. (this is a separate account from the vendor checks a/p that Finance provides support for)
13. Schedule of patient day statistics (Daily Census summary), by month and by payor, for January 2012 – December 2012.
14. ~~Support for per diem rates for each category (Private Pay, IGT, hospice, etc) in effect from 1/12 – 12/12. Analysis showing differential in revenue collected in 2011 (5/11-12/11) from old rate versus revised rate that was approved in April 2012.~~
15. Schedule of IPA payable, if any, at December 31, 2012.
16. Support for any prepaid expenses > \$10,000 at December 31, 2012.
17. Schedule of gross additions (receipts/collections) and deductions (payments/disbursements) of cash and investments for January 1, 2012 – December 31, 2012 for the Nursing Home Residents’ Account (agency fund).
18. Advance billing schedule as of December 31, 2012
19. Resident Trust Balancing Report as of December 31, 2012

20. Copy of December 31, 2012 Nursing Home Foundation financial statements.

BOND DISCLOSURES

DeKalb County Government

Bond Indebtedness Disclosure Procedures (Last Updated June 18, 2013)

The original disclosure reports can be found in the Accounting Supervisor's computer drive J by year in Bond Disclosure File. The accounting supervisor also has a file with work papers from the previous year and instructions and hints as to where to find the information for updating the pages each year.

On June 1, 2005 the PBC issued \$7,155,000 Lease Revenue Refunding Bonds, to advance refund, through a crossover refunding of the 1997 Bonds. This disclosure must be completed 210 days after the end of the fiscal year and emailed to the Disclosure USA.org. The report pages are updated and a PDF file is created that is sent. This disclosure report is then used by anyone that wishes to know about DeKalb County at the Disclosure site on the web.

On September 24, 2010 DeKalb County issued \$26,030,000 of ARRA Bonds, for expansion of the Courthouse and the Jail. This disclosure must be completed 210 day after the end of the fiscal year and emails to EMMA. A PDF file is created and it is emailed to EMMA just as the PBC issue.

These bonds along with the disclosures must have the PBC audit for the 2005 bond and the County audit for the 2010 bonds submitted along to the same site with the bond disclosures each year.

The cover page must be updated to reflect new dates. Each page of the work papers from the previous year has information on it to help you to find where to get the current year information. Each page must also be updated to June of the current year and consecutive numbers for the number of the "Annual Required Update....." In June of 2013 the note read "June 2013 --Eighth Annual Required Update....." for the PBC Bonds and June 2013 Third Annual Update for the ARRA bonds. Some of the pages of the disclosure will require note pages and these will also need to be updated each year, unless the page indicates it did not change. Many of the pages are good for each disclosure although you need to be sure that they reflect the correct year at the bottom of each page when you submit.

Remember to keep good notes on your work papers so that you will be able to track where you found the information. Three very important sources will be a bond report spreadsheet that is done in the finance office each year, the assessor's annual report and the tax extension office reports: levy, rate and extension reports for the total county and for the individual taxing districts, the tax computation report, and the PTAX-250. The largest source of information will be the audit. Cris Woodin also does a report that you will want to request to complete some of the bond information also.

The disclosure when completed is downloaded to Municipal Securities Rulemaking Board (MSRB). (Include the Audits with each)

www.msrb.org. MSRB also operates Electronic Municipal Market Access (EMMA) website. The County is registered with both.

MSRB User ID KKAHL
P.W Gmbdtr45 Valid 6-5-2013

**BUDGET
PREP
MODULE**

June 19, 2009

CREATING NEW BUDGET IN BUDGET PREP MODULE OF PENTAMATION

APPLICATIONS>BUDGET PREP>BUDGET ADMINISTRATOR

The first choice you are given is to choose your extract criteria

The next thing you are asked is if you want to do a new year fund rollover, that would be to change the year if the fund number contained a year. We do not change our fund numbers from year to year so you will not do this.

The next choice is to extract accounting data. You will choose this option. This brings up a screen. Choose Process.

There are two options one is new budget year and the second is extract data. **THE FIRST CHOICE WILL BE TO CHOOSE NEW BUDGET YEAR, THIS CAN ONLY BE DONE ONCE!!**

This process sets up the budget for the new fiscal year.

It will ask do you wish to rollover notes? Choose N as we do not enter notes at this time.

It will ask you to verify the year you wish to create and give you a prompt with a year.

The year you wish to verify will be the next year. EX: in 2009 the prompt should be 2010. If the year is correct enter Y.

It will ask extract current year? Again it will prompt make sure it is the correct year then enter Y.

It asks if you wish to include inactive accounts. Y

When the new budget year is created it will return you to the process prompt.

You will now choose "Update Extracted Accounting Data" Y

Unlike the new budget process this procedure may be done many times during the budget process. This is good to do if you have new accounts to add to departments. The issue is to then let the person that updates the new year budget numbers know that you extracted accounting data again so they can redo any budget numbers that have possibly disappeared because of numbers added for the new year.

It will ask you to verify the year you wish to update. Again it will be the next year. Y

It will ask you if you want to extract current or original budget?

Choose Current (this should include any budget adjusts that have been made up to the date you extract data.)

Do you wish to include inactive accounts? Y

The budget module is now ready to begin the entry of the new-year budget.

In this budget prep module there is also a reference table option. You can use this organization table in this area to add new funds and departments as well as delete any that have been extracted from the old year that you do not wish to have rolled over into the new year. You can also do the same process with the account list that is created. This is a great place to remove accounts, departments and funds that you do not wish to have moved to the new year.

July 18, 2013 - Updated

BUDGET ENTRY INTO PENTAMATION BUDGET PREP

Applications>Budget Prep>Budget Entry

Choose the Expenditure or Revenue Approved Budget line and enter the new fiscal year budget.

You should be able to bring up the departments by number and then you will have a quick verify that what you are entering matches the budget that has been approved by the county board members.

* New accounts can be added or accounts being dropped can be deleted

To Proof your data entry: Reports>Budget:

Expenditure >Summary

Revenue>Summary

BUDGET
POSTING
AND CREATE
NEW YEAR

April 28, 2009 - Updated

Procedures for Closing Fiscal Year and Posting New Budgets

You can reference the on-line Open Series Manual for information about Budget Prep and Fiscal Year End Processing.

Run a system backup. Call IMO and ask them to pull the back up and place it in a safe area as if we don't keep it will be overwritten by a new backup.

Verify that the accounting data for the year and the new-year budgeting process is complete. Run all reports for period twelve that you wish to have for your records.

Reports>Fund Accounting>Accounts Payable>Cash Requirements

Run this report to be sure nothing needs to be processed in the payable system.

Minimally you should run a General Ledger, Expenditure Ledger and Revenue Ledger audit trail as well as Balance Sheets for the 12th period

Have all users out of the system until the following processes are run.

Fund Accounting>System Maintenance>Check Ledger Balances

Run this report and be sure that all your funds are in balance. Users must be out of the system when you run this report.

Applications>Fund Accounting>Periodic Processing>Change System Date

If you are not creating the new year on the 1st day of business you will need to set the transaction date to the appropriate date of the new fiscal year day of the fiscal year using the menu path above.

Applications>Year End>Start New Year Procedures

This will bring up a box that says you will clear the checks from the menu for the previous year. Say yes.

Applications>Year End>Create New Year Ledgers

Choose General Ledger to create General Ledger accounts with zero balance for the new fiscal year. It is highly recommended that ALL boxes in the create New Year Ledgers section be checked and run. When you run this option the General Ledger accounts are created for all funds in the new- year Organization Chart and funds from the previous year that do not appear in the new year Organization Chart are documented on an error log. Be sure to check the error log to verify that you do not want those funds for the new-year. You can correct any errors and run this option as many times as needed to ensure that all new year General Ledger accounts are property set up.

****** Although the Create General Ledger option was run previously during FYE processing, you must run it again before running the Update Ledgers option in the next step!!**

Before you can move on to the next section of Updating Ledgers you will need to run another backup. Remember to call IMO and have them save this one for you as FYE before Posting Budget.

Applications>Fund Accounting>Year End>Update Ledgers

This option does the following processes:

1. Updates the Fund Accounting Profile to Period 1 of the new year
2. Rolls the old year's Period 12 balances to the new year
3. Rolls the old year's expenditure control and revenue control balances in the fund balance of the new year
4. Rolls the old year's budget expenditure control and budget revenue control balances into the budget fund balance of the new year
5. Creates a balance sheet report for the new year
6. Sets the fiscal year-to-date paid amounts on vendors and payer lists to zero.

Reports>Fund Accounting >System Maintenance>Check Ledger Balances

Run this report to be sure that all funds are in balance for the new-year. Remember that this report should only be run when other users are out of the system. If funds are out of balance stop here and call PENTAMATION.

Once again although the Create options have been run previously during the FYE processing, you must still run them again before running the Post options.

Applications>Budget Preparation>Budget Administrator>Post Budget.

You must check the appropriate boxes in the create option FIRST, then click Ok and return to the post section. Then select Post Ledgers and post the budget. You can do these individually by expenditure create and then expenditure post and then going on the create and post revenue and each option until they have all been created and posted.

Reports>Fund Accounting>System Maintenance>Check Ledger Balances

Again run the Check Ledger Balances report. If funds are out of balance stop here and call PENTAMATION.

Do a quick look at your expenditure and revenue ledgers in the new year and check to be sure that all budgets have been posted correctly.

At this time you should also go and be sure that the profile in System Management has been rolled to the first period in the new-year. You can also set up the new JE assigned numbers for the new-year. In the past it has been the year: 200X followed by zero fill and 1.

CALENDAR
YEAR END

Updated August 13, 2009

FUND ACCOUNTING YEAR END PROCEDURES

1. Move Working Cash (6510-9901) and Government (4999-1801) Interest Money to General Fund
2. Review Balance Sheets to see if any loans need to be repaid
3. Balance Cash Accounts with Treasurer as of 12/31/20XX
4. Run Fiscal Year to Date Vendor Report for the County Board (Cognos)
5. Make a backup
6. Advance System to the 13th period. Begin new year (No entries now will be allowed in the periods 1 through 12.)
7. Delete prior years transactions if you wish.
8. Delete prior years ledgers if you wish
9. Change date to 1/1/20XX
10. Run "Begin New Year" under system maintenance on Main Menu
11. Change profile for auto numbering of Journal Entries for the new year
12. Run Balance sheets for the first period of the new year
13. Load New Fiscal Year Revenue and Expense Budgets from Budgetary Prep Module
14. Run Payroll Interface from the First January Payroll (first period paydate)

Updated August 13, 2009

FUND ACCOUNTING YEAR END PROCEDURES AFTER AUDIT

After audit is received and fund balances are in balance for the previous year:

1. Run Balance Sheets for the 13th Period
2. Make a Backup
3. Choose System Management
4. Choose Close Prior Year
5. Choose Interim
6. The question do you want to rollover the 13th period balances? Answer Yes
7. This program makes changes to the fund balance derived by the difference between revenue and expenditure transactions posted to the 13th period being posted to Budgetary Fund Balance. Close Budgetary fund balance offset to Fund Balance/Retained Earnings. When complete it returns to the System Management Screen. This is all that is run at this point.
8. Do 13th period entry to post A/R to Cash
9. Now run Current Balance Sheets
10. Balance the cash to Treasurer's Cash and Fund Balance to the audit. You may have to look at Budgetary Fund Balances, Appropriation Control and Revenue Control and Expenditure Control for differences to Fund Balance. Also A/R, A/P, accrued interest etc. for balancing. (With the new Pentamation Open Series beginning in 2002 this is done automatically.)

Creating W-2 Electronic Files

June 19, 2009

In Pentamation Finance Plus

Menu Path is Applications, Human Resources, Year End, W-2 Processing.

When the files are created for editing and additions we need to create two separate files, one for the County and one for the Forest Preserve.

This is done in the same menu path under set parameters. The County EIN # and the code CO is used for the County and the Forest Preserve EIN# and the code FP is used for the Forest Preserve file. Once the files are created the Payroll Office verifies all the numbers and runs the W-2's.

Once the W-2's are printed and distributed the next step is to create the electronic file.

The Menu Path is again Applications, Human Resources, Year End, and W-2 Processing.

1. Choose Set W2 Parameters. Verify the parameters are for the correct file you are creating (either County or Forest Preserve).
2. Then choose Create W-2 Magnetic Media. You will get a screen with the year at the top. This year should correspond to the W-2 reporting year. Tab through the fields until you get to the Federal Tax ID #. Make sure it is the correct number for the County or the Forest Preserve, whichever one is in the parameter screen.
3. Press OK and the program will run. The program will first create the file that goes to the IRS. This file automatically goes to the "R" drive on your computer. The file will be given a name with W-2 in the title. You can change the name to whatever you want to distinguish it from the other file. I used CO and the year and FP and the year.
4. You will then repeat the above steps to create the second file.

TRANSMIT ELECTRONIC FILE

To send the file you go to website www.socialsecurity.gov/bsowelcome.htm and enter login information. Both the County and Forest Preserve have their own PIN numbers and passwords. The PIN #'s remain the same but the passwords need to be updated once per year. Keep a reminder on your computer calendar for October 1st that you need to go to the above site and enter new passwords for the County and the Forest Preserve. When the next screen comes up you will choose Submit W-2 Wage File. Accept the rules and you will go to the next screen. From here choose to download the AccuWage program. This is done automatically when you tell it to download and it will put an icon on your

desktop. It will say AccuWage and the year. You will then leave the website and double click on the icon to open the program. Follow the prompts and this program will look at the file(s) you have created and check for errors. You will do this one at a time by going to the R drive with the browser button and double clicking on the file. If the file check is good you will get a message on the screen that tells you it is okay.

When the files have both been screened by AccuWage you will then go back to www.socialsecurity.gov/bsowelcome.htm, the social security business services office website and log in again as either the County or the Forest Preserve. This time you will bypass the AccuWage download information and press continue at the bottom of the screen. Choose the W-2s/W-3s for tax year "xxxx" and press continue. The next screen asks you to select the file you want to send. Use the browse button and go to the R drive and pick either the County or Forest Preserve File, then submit. You will get a Confirmation from SSA that states the file was received by them. Print this and keep in the file.

You will need to do the above instruction paragraph twice as you will have to login on the social security site again in order to have the correct EIN# and name to send the second file. The logins are always done using the PIN#'s and passwords.

Calendar Year End Maintenance

Use this option to clear current, month-to-date, quarter-to-date, and year-to-date earnings, taxes, and deduction/benefit balances. The Calendar Year End Maintenance option also purges pay rate records for terminated employees.

In addition, the process performs certain file maintenance procedures according to the date entered in the Enter Year End Date for Purge field. The system uses the purge cleared checks and related Check History records. These deletions apply to records up to the end date specified in the Calendar Year End File Maintenance screen.

To display the screen, select **Payroll Database > Calendar Year End Maintenance**.

Calendar Year End File Maintenance Screen

<p>CALENDAR YEAR END FILE MAINTENANCE: PROCESS END PROCESS CALENDAR YEAR END</p> <p>----- MM/DD/YYYY</p> <p>END DATE TO PURGE PREVIOUS CHECK HISTORY</p>
--

Prerequisites

Prior to running Calendar Year End File Maintenance, you **must** complete the following procedures:

1. Copy W2 data to the W2 files.
2. Balance and verify W2 information. If the payroll processing schedule does **not** permit this, refer to Chapter 11, W2 Processing, for information on the steps that **must** be taken before you can clear your data.
3. Run all appropriate report options, such as the Salary and Deduction Information option from the Payroll Reports menu, Check History Report and Print Outstanding Checks options from the Payroll Processing menu, and Terminated Employees Report option from the Personnel Reports.
4. Confirm that a backup of your database has been run.

Procedure

Follow these procedures to clear the calendar year-end information:

1. After displaying the screen, select the PROCESS option from the ring menu.
2. In the Enter Date to Purge Previous Check History field, enter the latest date of the records you want to purge. All records up to and including this date will be purged.
3. The prompt **HAVE YOU BACKED UP THE DATABASE?** displays after you enter the purge end date.

Enter Y to continue, provided you have backed up your records and performed the other steps outlined in the Prerequisites section.

Enter N to return to the ring menu. Choose the END option to exit the screen, and back up your database before proceeding.

4. The system runs the calendar year-end procedures as soon as you respond to the backup prompt. The following messages display, indicating the processes being performed by the system:

STEP 1 - PROCESSING EMPLOYEES

Sets all fields to zero on the Earnings/Taxes screen, except the FTD (fiscal-to date) fields.

STEP 2 - PROCESSING DEDUCTIONS

Resets all accruals to zero in the employee Deductions screen, except those in the Fiscal and Inception to-date fields. The fields purged include Current, Month, Quarter, and Year.

STEP 3 - PURGING BANK RECONCILIATION FILE

Deletes all records dated up to and including the purge date.

STEP 4 - PURGING CHECK HISTORY FILE

Deletes all checks dated up to and including the purge date.

STEP 5 - PURGING PAY RATE FILE

Erases Pay Rate records that have their the Terminate fields set to T.

STEP 6 - CLEARING PAY CODE FILE

Resets the YTD (year-to-date) fields to zero on employees' Earnings By Pay Code screens. These screens can be accessed from the Displays and Queries menu.

5. When these steps are complete, the message **DO YOU WISH TO PURGE PREVIOUSLY USED PAY RUNS?** displays.

Enter Y to delete the pay run codes. The following message appears:

Enter N if you do not want to purge previously used pay run codes.

STEP 7 - PURGING USED PAY RUNS.

Deletes the codes assigned to identify pay runs. Purging the codes allows you to use them again in the new year.

Note: Pay run codes are also used in Attendance records. Deleting them does not affect your attendance data. If you reuse a code, however, you could have records from different pay periods but with the same pay run designation. Check dates and other information tied to attendance allow you to recognize the difference, should this occur.

6. The **CALENDAR YEAR END CLEAR COMPLETED - PRESS <CR> TO CONTINUE** prompt displays.
7. Press <ENTER> to return to the ring menu

To verify that pay code information has been set to zero, choose the Earnings by Pay Code option from the Displays and Queries menu. You can verify that the other data has been cleared by running the report options listed at the end of the Prerequisites section.

11. W2 Processing

The W2 Processing menu includes options for entering employer information, copying year-end files, creating a work file of employee data, printing W2 and 1099-R forms, running reports, and creating files for reporting to the IRS via disk or tape.

This chapter outlines the W2 and 1099-R processing procedures. The options discussed should be run after the last payroll of a year and before using the Payroll Database's Calendar Year End Maintenance option to start the new year.

W2 Processing Menu

```
W2PROCESS:  1  2  3  4  5  6  EXIT
SET UP/COPY W2 INFORMATION

YOUR ORGANIZATION'S NAME          SUNGARD PENTAMATION, INC.
HUMAN RESOURCES SYSTEM           MM/DD/YYYY

                                W2 PROCESSING
                                1. SET UP/COPY W2 INFORMATION
                                2. CREATE EMPLOYEE W2 FILE
                                3. MAINTAIN EMPLOYEE W2 FILE
                                4. PRINT W2 FORMS
                                5. CREATE W2 MAGNETIC MEDIA
                                6. 1099-R PROCESSING

<CTRL-P> = EXIT  <CTRL-G> = PRINT FILES  <CTRL-F> = FAST PATH
```

Preview

This chapter includes separate sections on each of the options on the W2 Processing menu:

- Set Up/Copy W2 Information
- Create Employee W2 File
- Maintain Employee W2 File
- Print W2 Forms
- Create W2 Magnetic Media
- 1099-R Processing

Set Up/Copy W2 Information

The Set Up/Copy W2 Information options are used to set up employer data and other information required in W2 and 1099-R records. These options also allow you to copy payroll information from your database to a W2 file.

You **must** perform the setup and copy procedures after processing the last payroll of the year and before processing the first payroll for the new year. Also, you **must** complete these steps before running the Calendar Year End Procedures.

Set Up/Copy W2 Information Menu

```

W2SETUP:  1  2  3  EXIT
SET UP W2 PARAMETERS
YOUR ORGANIZATION'S NAME          SUNGARD PENTAMATION, INC.
HUMAN RESOURCES SYSTEM            MM/DD/YYYY

      SET UP/COPY W2 INFORMATION
      1. SET UP W2 PARAMETERS
      2. SET UP EMPLOYER RECORDS
      3. COPY W2 INFORMATION

<CTRL-P> = EXIT  <CTRL-G> = PRINT FILES  <CTRL-F> = FAST PATH
  
```

Preview

This section covers the three options on the Set Up/Copy W2 Information menu:

- Set Up W2 Parameters
 - Set Up Employer Records
 - Copy W2 Information
-

Ring Menu Options

ADD	Allows entering the initial settings for W2 and 1099-R processing.
MODIFY	Enables you to modify settings for the current or previous year.
END	Returns you to the Set Up/Copy W2 Information menu.

Field Descriptions

The Set Up W2 Parameters screen is divided into three sections: Employer Data W2 Print Controls, and 1099-R Controls.

Employer Data Section

This section includes the employer information for your forms.

Tax Year	The calendar year of the W2 and 1099-R records being processed.
	Type Key Data Type/Length Integer
Employer Name	The name of your organization.
	Type Required Data Type/Length Character/30
Address Line 1	The first line of your organization's address, as it should appear on IRS forms.
	Type Required Data Type/Length Character/30
Address Line 2	The second line of your organization's address.
	Type Optional Data Type/Length Character/30

W2 Print Controls Section

This section includes the settings for generating W2 forms.

Print Name Enter Y if you want the information from the Employer Name field to print on W2 forms or N if your organization's name is pre-printed.

Type Required
Data Type/Length Character/1
Valid Response Y or N

Print Federal ID Enter Y to print your federal Employer Identification Number on W2 forms. If your federal EIN is pre-printed on forms, enter N.

Type Required
Data Type/Length Character/1
Valid Response Y or N

Print State ID Enter Y to print your state EIN on forms or N to leave this section blank.

Type Required
Data Type/Length Character/1
Valid Response Y or N

Print Control # Enter Y to print the control number assigned in the Employer Maintenance screen or N to leave this section of your forms blank.

Type Required
Data Type/Length Character/1
Valid Response Y or N

Form Type A code indicating the type of form being used:

- 1 Non-Mailers, 8.5 inch, 1 wide forms
- 2 Non-Mailers, 14 inch, 2 wide forms
- 3 Mailers, 8.5 inch, 1 wide forms
- 4 Mailers, 14 inch, 2 wide forms

Type Required
Data Type/Length Character/1
Valid Response 1-4

Decedent Code Not currently used.

Decedent Code Not currently used.

Computer Name The name or abbreviation of the manufacturer of the equipment being used to transfer your W2 and 1099-R files to tape; for example, *IBM* or *HP*. Leave the field blank if you report via diskette.

Type Optional
Data Type/Length Character/8

Media Type The code indicating the type of reporting media being used:

- D Diskette
- T Tape

Type Required
Data Type/Length Character/1
Valid Response D or T

Density If you entered T (for tape) in the Media Type field, enter the code indicating the tape density:

- 08 800 bpi
- 16 1600 bpi
- 62 6250 bpi

Leave the field blank if you are transferring your file to diskette.

Type Required for tape media
Data Type/Length Character/2
Valid Response 08, 16, or 62

Notify The preferred method of notification should a problem arise in processing

- 1 Email
- 2 FAX
- 3 Postal Service
- 4 Online Wage Reporting Service (OWRS)

Type Required
Data Type/Length Character/1
Valid Response 1, 2, 3 or 4

1099-R Controls Section

This section includes the settings for generating 1099-R forms.

Payer Name Control The four-digit payer name control code assigned by the IRS/MCC. If the number is not available, leave the field blank.

Type Optional
Data Type/Length Character/4

Transmitter Code The five-digit transmitter code assigned by the IRS/MCC.

Type Optional
Data Type/Length Character/5

Federal/State Filer Enter Y if you participate in the federal/state filer system. Otherwise, enter N.

Type Required
Data Type/Length Character/1
Valid Response Y or N

Print Detail Enter Y to print summary and detail reports after generating your magnetic media. To print the summary report only, enter N.

Type Required
Data Type/Length Character/1
Valid Response Y or N

Print Emp#/Dept Enter Y to print employee numbers and department codes. Otherwise, enter N.

Type Required
Data Type/Length Character/1
Valid Response Y or N

Contact Name Enter the name of the person authorized to submit the W2 file.

Type Required
Data Type/Length Character/40

**Personal ID
Number**

Enter the contact person's personal ID number.

Type Optional
Data Type/Length Character/17

Contact FAX

Enter the contact person's FAX number, with dashes.

Type Required
Data Type/Length Character/10

Contact Email

Enter the contact person's email/Internet address.

Type Required
Data Type/Length Character/40

■ Set Up Employer Records

Use this option to set up and maintain employer records. You **must** process this information before copying year-end records and creating the employee W2 file. If your organization uses more than one federal or state Employer Identification Number (EIN), this option allows you to set up separate records for each EIN.

With the exception of the Control Number field, all fields on the Employer Maintenance screen default field values from the record created with the Set Up W2 Parameters option. Using the ring menu options described in this section, you can add employer records, search for and modify existing records, or delete records as needed.

The option's menu path is **W2 Processing > Set Up/Copy W2 Information > Set Up Employer Records**.

Employer Maintenance Screen

```

EMPLOYER MAINTENANCE:  ADD  SEARCH  NEXT  PREVIOUS  MODIFY  DELETE  END
ADD AN EMPLOYER RECORD

-----MM/DD/YYYY
                W-2  EMPLOYER MAINTENANCE

TAX YEAR                ADDITIONAL STATES/ID
CONTROL NUMBER
FEDERAL ID NUMBER
STATE ID NUMBER
EMPLOYER NAME
STREET ADDRESS
CITY
STATE
ZIP                ZIP EXT
  
```

Ring Menu Options

- ADD** Allows you to add a new employer record. When you select this option, the screen defaults all field values from the W2 parameter record, except the control number, which you **must** enter.
- If your organization operates under a single federal EIN, press <ENTER> to accept the defaults. To set up employer data for more than one EIN, you may change the screen as needed, as long as you enter a separate control number for each identification number.
- SEARCH** To review, modify, or delete a record, you must first run the Search option. Use standard querying procedures to retrieve a record or group of records.
- NEXT** If your search locates more than one record, use this option to view the next record in the group of records found.
- PREVIOUS** Return to the previously displayed record. Once you modify a record, the Previous option is disabled. If so, you may still use the Next option to access subsequent records or select Search again to find another set of records.
- MODIFY** Allows you to change or add data to the record displayed. You **cannot** change the Tax Year or Control Number fields, however, since these provide the record's key. The only way to change these fields is to delete the record, then create a new record with the desired data.
- DELETE** Allows you to erase the displayed record from the W2 employer file. When you select the option, the prompt **REALLY DELETE EMPLOYER RECORD? (Y/N)** displays. Enter Y to erase the record or N to cancel.

Field Descriptions

The only values you need to enter when setting up the initial employer record are the Control Number and Additional States/ID fields. The other values default from the W2 parameter record. You may change these fields as needed to set up records for additional federal EINs. For descriptions of the other fields, refer to the previous section, Set Up W2 Parameters.

Control Number The employer control number for the W2 record you are processing. The control number, which is user defined, acts in combination with the Tax Year field as the record's key.

If you have multiple EIN numbers to report for the same tax year, use a unique control number so the system can identify the individual records.

For example, if you report under two Federal Employer Identification Numbers, enter 1 as the control number for the first EIN. For the second EIN, enter 2. Another possible coding system is to use the four-digit year followed by the number of the record; for example, for the year 2001, you could number the two records 20011 and 20012.

Type Key
 Data Type/Length Character/8

Additional States /ID The two-character state code and state ID tax number for up to three additional states that apply to the employer.

For example, if the employer's primary state is Pennsylvania, but it also employs people in New Jersey, enter NJ in the Additional States field and New Jersey's state ID number in the ID field.

Additional States
 Type Optional
 Data Type/Length Character/2

ID
 Type Optional
 Data Type/Length Character/8

■ Copy W2 Information

Run this option to copy the current year's W2 information into the work file used to generate your W2 forms. This process replaces all data currently stored in the work file, which in most cases originated the last time W2s were run.

Caution: Do not use the Copy W2 Information option if you have already run a payroll for the new year, since this copies W2 data for both the last year and the new year's pay runs.

To access the screen, select **W2 Processing > Set Up/Copy W2 Information > Copy W2 Information.**

Copy W2 Information Screen

```
COPY W2 INFORMATION:  COPY  EXIT
COPY W2 FILES
-----MM/DD/YYYY

      TAX YEAR

NOTE:  THIS PROGRAM WILL DELETE ALL WORK FILES
       FOR THE CURRENT YEAR.
```

Prerequisites

Before running this option, perform the following procedures:

1. Verify that the last payroll has been run for the current year and no payrolls have been calculated for the new year.

2. Check the current W2 work file by running the Employee W2 Edit Reports option. Select the SUMMARY option for a listing of employees in the file, then review the report to make sure their data is not for the year you want to process. See the Maintain Employee W2 File section for more information on this report.
3. Run the Set Up W2 Parameters and Set Up Employer Records options as outlined in the previous sections.

Procedure

To copy the current year-end records into the W2 work file:

1. When the Copy W2 Information screen displays, the Tax Year field is blank, and the following warning displays below the field:

NOTE: ~~THE CURRENT YEAR'S~~ LES
~~RECORDS~~

This message refers to the W2 work file, not to the current year's W2 data.

2. Select COPY from the ring menu. The current tax year defaults to the Tax Year field, and the data verification prompt displays.
3. Enter Y at the prompt if you want to proceed with copying the current year's W2 information into the work file. While your files are being copied, the messages ~~DELETING~~ RECORDS and ~~INSERTING~~ RECORDS display.

Enter N to cancel the process and return to the ring menu.

4. When the process is complete, select END from the ring menu to return to the Set Up/Copy W2 Information menu.

Year-End Maintenance Procedures

If you are certain that your W2 information copied properly, you can proceed with other steps in the W2 process. You can also perform the following maintenance procedures to prepare your Payroll System for the new year:

- Run all necessary calendar, quarterly, and monthly reports.
- Verify that a backup of your database has been run.
- Run the Calendar Year End Maintenance option from the Payroll Database menu. This option clears all payroll data from the past year.
- Update tax, deduction, and leave tables, as well as salary schedules and calendars.
- Update employee records as needed.
- Change the Report Year field in your Human Resources profile to reflect the new calendar year.

Once these steps are taken, you can run the first payroll for the new year. For more information on the maintenance procedures for starting the new year, refer to Chapter 10, Periodic Procedures.

Create Employee W2 File

Use this option to build Employee W2 file. This process sets additional parameters required for generating W2 forms for the current year.

The option's menu path is **W2 Processing > Create Employee W2 File**.

Create Employee W2 File Screen

```
CREATE EMPLOYEE W2 FILE:  CREATE  END
CREATE EMPLOYEE W2 FILE

-----MM/DD/YYYY
YEAR                      CONTROL NUMBER
PAY GROUPS

BOX 12 LABEL D/B/P CODES

BOX 14 LABEL D/B/P CODES

DEPENDENT CARE CONTRIBUTION
DEPEND CARE CODES

PENSION CODES
INCLUDE ONLY PENSIONS WITH YTD AMOUNT?
```

Prerequisites

Before using this option, confirm that the following options have been run:

- Set Up W2 Parameters
- Set Up Employer Records
- Copy W2 Information

Procedure

To set up your W2 work file:

1. Select **CREATE** from the ring menu.
2. Select an option in the report destination window for the Create Employee W2 File report. This report generates at the end of the process.
3. In the **Year** field, enter the four-digit tax year that applies to your W2s.
4. In the **Control Number** field, enter the control number of the employer record you wish to retrieve. This number was assigned in the Employer Maintenance screen.
 - If you do **not** have an employer record set up for the Year/Control Number combination entered, the message **EMPLOYER RECORD NOT FOUND FOR THIS CONTROL NUMBER** displays.
 - If you enter that year/number combination of an existing record, the following message displays: **W2S HAVE ALREADY BEEN LOADED FOR THIS BATCH. MUST PURGE BEFORE RELOADING.**
5. The **Pay Groups** section accepts up to 24 codes. When you enter a code, the next field appears. To include all groups, enter an asterisk (*) in the first field. To exit the section, press <ENTER> in a blank field.
6. The **Box 12** section scrolls, allowing you to enter up to 10 sets of field information. As per IRS guidelines, the following codes are accepted:
 - A Uncollected Soc Sec Tax on Tips
 - B Uncollected Medicare Tax on Tips
 - C Life Ins Over \$50000
 - D Deferrals to a 401(k)
 - E Deferrals to a 403(b)
 - F Deferrals to a 408(k)(6)
 - G Deferrals to a 457
 - H Deferrals to a 501(c)(18)(D)
 - J Non-Taxable Sick Pay
 - K Golden Parachute
 - L Employee Business Expense
 - M Uncollected Soc Sec Tax on Life Ins
 - N Uncollected Medicare Tax on Life Ins

- P Moving Expenses
- Q Military Allowances
- R Employer Contribution to Medical Savings Account
- S Employee Salary Reduction Contribution to Simple Retirement Account
- T Employer Paid Adoption Benefits

Refer to the IRS Circular E, *Employer's Tax Guide*, and Publication 393, *Federal Employment Tax Forms*, for clarification of these categories.

7. Complete the following fields for each line entered in the Box 12 section:

Label Accepts one of the IRS-defined codes listed under Step 6. Use <CTRL/I> to select a code, or enter it manually.

D/B/P The Deduction/Benefit/Pay field accepts one of the following flags to identify the taxable amount:

- D Deduction Amount (employee-paid)
- B Benefit Amount (employer-paid)
- + Deduction Amount plus Benefit Amount
- P Pay Code Amount

Codes Enter up to 10 Deduction or Pay codes per line. These codes allow the system to locate the taxable amounts, which are added together and entered in Box 12. To advance to the next line, press <ENTER> in a blank field.

- If you entered D, B, or + in the D/B/P field, enter the deduction/benefit codes that apply.
- If you entered P, enter the applicable Pay code.

Press <ESC> to advance to the Box 14 section when you finish your entries. Although the scrolling window accepts up to 30 lines, Box 12 only allows a maximum of 10 labels.

8. The Box 14 section, which is optional, lets you report additional data for the specified pay groups, such as payments for educational assistance or professional dues. You may include up to three lines.

The **Label** fields allow you to enter abbreviated titles for the information being reported. You may use up to six characters; for example, *EDUAST* for educational assistance or *PRFDUE* for professional dues. The requirements for the **D/B/P** and **Codes** fields are the same as those in Step 7.

Press <ESC> to exit the Box 14 section and advance to the **Dependent Care Contribution** field. You may have to press <ESC> twice, depending on the location of your cursor.

9. In the **Dependent Care Contribution** field, enter the code for the Box 10 amount being taxed: D (for deduction), B (for benefit), N (for none) + (for deduction plus benefit). You must enter a code, even if you do not report dependent care information. To leave Box 10 blank, do not enter any codes in the next step.
10. In the **Depend Care Codes** fields, you may enter up to 10 Deduction codes for the deduction/benefits being reported. If a line has more than one code, the system adds the amounts and places the total in Box 10. Press <ESC> to exit the section.
11. The **Pension Codes** section applies to Box 13 of the W2 form. Enter Deduction codes for retirement or pension deductions. You can provide up to 30 Deduction codes in these fields, which scroll from left to right.

Press <ESC> after you enter your codes or to leave these fields blank.
12. In the **Include Only Pensions with YTD Amount?** field:
 - Enter Y if you want the system to check the year-to-date deduction/benefit amounts for the Deduction codes specified. If the total is greater than zero, an X is printed in Box 13.
 - Enter N if you want the program to print an X for all employees whose Deduction codes match those entered in the Pension Codes fields, regardless of the total amount.
13. When the data verification prompt displays, enter Y to confirm your entries or N if you need to make corrections.

14. The message CREATING EMPLOYEE W2 RECORDS... displays. When processing is complete, the cursor returns to the ring menu.
15. Review the Create Employee W2 File report to verify that your W2 file was built correctly. This report includes the responses you entered, lists the total number of employee W2s loaded, and identifies any employees whose records were not added to the W2 file. You should save this report for future reference. The report's default file name is *w2load.rpt*.

Caution: Records that were not added to the W2 file should be reviewed and, if necessary, added to the W2 file using the Employee W2 File Update option.

Procedural Notes

- Once you run the Create the Employee W2 File option, you cannot modify the information entered. If you need to make changes, you must purge the file and run the option again. For example, if you omit a Deduction code for Box 12, you would have to run the Employee W2 File Purge option from the Maintain Employee W2 File menu. You can use other options from this menu if your entries are correct but some of the information in the Employee W2 file needs to be changed. In this case, you would not have to purge the file or build a new one.
 - If you attempt to run the Create Employee W2 File option without purging the existing file, the following message displays: W2s HAVE ALREADY BEEN LOADED FOR THIS BATCH. MUST PURGE BEFORE RELOADING.
-

Sample Create Employee W2 File Report

SUNGARD PENTAMATION INC. - HUMAN RESOURCES SYSTEM
 DATE: MM/DD/YYYY
 TIME: HH:MM:SS

YOUR ORGANIZATION'S NAME
 CREATE EMPLOYEE W2 FILE

PAGE NUMBER: 1
 LOADW2

SELECTION CRITERIA:

YEAR 2001 CONTROL NO TEST
 PAY GROUPS 1

BOX 12	LABEL	D/B/P	CODES							
	E	+	565							
	D	0	33	32	32					
	E	0	324	231	311	312	433	444	455	900
	A	B	24	123	432	456	678J			
	B	0	234	3892	3982	3121				
	F	+	234							
	G	B	12							
	H	0	1259							
	J	+	12	234						
	J	B	23							
	K	0	2	23	52	2	23			
	L	B	236							
	M	0	23							
	N	B	23							
	P	B	23							
	P	+	23	2354	23					
	Q	B	23							
	R	B	522							
	S	B	23							
	T	P	12							
	T	B	235	235						
	T	B	23							
	T	D	23	23						
	T	D	23	4						
	T	D	23							
	S	0	23							
	S	D	2325							
	S	0	23							
	S	0	23	234						
	S	0	23	2						

BOX 14	LABEL	D/B/P	CODES									
	DUES	D	005	007	2131	1234	445	2345	1234	4354	2342	212
	INS-BC	B	213	123	1234	543	5345	6345	4324	3423	2342	2342
	INS-DE	B	324	456								
	4	B	2									
	5	B	3									
	6	B	3									
	7	B	2									
	8	B	3									
	9	B	3									
	10	D	3									
	11	D	A									
	12	D	23									
	13	D	12									
	14	D	12									
	15	D	12									
	16	D	12									
	17	D	123									
	18	D	123									
	19	D	123									
	20	D	123									
	21	D	13									

continued

SUNGARD PENTAMATION INC. - HUMAN RESOURCES SYSTEM
DATE: MM/DD/YYYY
TIME: HH:MM:SS

YOUR ORGANIZATION'S NAME
CREATE EMPLOYEE W2 FILE

PAGE NUMBER: 2
LOADW2

SELECTION CRITERIA:

3	D	14
5	D	12
24	D	2
26	D	23
26	D	23
27	D	23
28	D	23
29	D	23
30	D	123

DEPENDENT CARE D/B/+ + CODES

PENSION CODES

INCLUDE ONLY PENSIONS WITH YTD AMOUNT Y

Employee 001010101 ADAM PARNABY has no earnings. No W2 created.
Employee 001234123 HARTHA JONES has no earnings. No W2 created.
Employee 004373486 RAYMOND CHANDLER has no earnings. No W2 created.
Employee 517668090 BRENDA J BAILEY has no earnings. No W2 created.

24 regular W2 records written
0 medicare only W2 records written

Maintain Employee W2 File

After building the Employee W2 file, you can modify and delete employee records or enter additional records in the file. You also should run reports to verify the file's information. As a final step, after your W2 forms are printed, you can purge the W2 file. The options on the Maintain Employee W2 File menu allow you to perform all of these functions.

Maintain Employee W2 File Menu

```
W2UPDATE:  1  2  3  EXIT
EMPLOYEE W2 FILE UPDATE

YOUR ORGANIZATION'S NAME          SUNGARD PENTAMATION, INC.
HUMAN RESOURCES SYSTEM           MM/DD/YYYY

      MAINTAIN EMPLOYEE W2 FILE
      1. EMPLOYEE W2 FILE UPDATE
      2. EMPLOYEE W2 FILE EDIT REPORTS
      3. EMPLOYEE W2 FILE PURGE

<CTRL-P> = EXIT  <CTRL-G> = PRINT FILES  <CTRL-F> = FAST PATH
```

Preview

This section covers the three options on the Maintain Employee W2 File menu:

- Employee W2 File Update
 - Employee W2 File Edit Reports
 - Employee W2 File Purge
-

■ Employee W2 File Update

Use this option to add an employee record, search for specific records, modify data in existing records, or delete selected records in your W2 work file.

The option's menu path is **W2 Processing > Maintain Employee W2 File > Employee W2 File Update**.

Employee W2 File Update Screen

EMPLOYEE W2 UPDATE: ADD SEARCH NEXT PREVIOUS MODIFY DELETE END						
ADD AN EMPLOYEE W2 RECORD						
						MM/DD/YYYY
TAX YR	CNTRL NO	EMPLOYEE ID		SEQ NO		
EMPL TYPE	CHECK LOCN			STAT EMP	RET PLAN	3RD PARTY
SSN						
FIRST NAME				ADVANCE EIC		
LAST NAME				DEPENDENT CARE		
ADDRESS 1				ALLOCATED TIPS		
ADDRESS 2				SOC SEC TIPS		
CITY ST				NONQUAL SEC 457		
ZIP				NONQUAL NON 457		
	TAX	WAGES		BOX 12A		
FEDERAL				12B		
SOC SEC				12C		
MEDICARE				12D		
				BOX 14		

Ring Menu Options

- ADD** Allows you to add a new W2 record to the existing file.
- SEARCH** Allows you to review, modify, or delete a record, you must first use the Search option to locate the record. Use standard querying procedures to retrieve a record or series of records.

- NEXT If your search locates more than one record, you can use this option to view the next record.

- PREVIOUS Returns to the previous record in the series found. Once you modify a record, the Previous option is disabled. Use the Next option to access subsequent records, or select Search again to find another set of records.

- MODIFY Allows changing or adding data to an existing employee record in the W2 file. You must first use the Search option to load the record you want to change.

- DELETE Allows removing an existing record from the W2 file. When you select the option, the prompt ENTER Y TO DELETE OR N TO REENTER displays. Enter Y to erase the record or N to cancel.

- END Returns you to the Employee W2 Update menu.

Field Descriptions

Tax Yr The calendar year being reported on the W2 form.

Type Key
 Data Type/Length Integer
 Format YYYY

Cntrl No The batch control identification number. If you enter a number that when combined with the tax year, does not exist in the W2 file, the message EMPLOYER RECORD WITH THIS CONTROL NUMBER NOT ON FILE. PLEASE REENTER displays. Enter a valid control number.

Type Key
 Data Type/Length Character/8
 Default 1

Note: If you determine that your control number is correct, but the tax year is not, you need to start over. Press <CTRL/P> to cancel your entries.

Employee ID The employee's ID number.

Type Key
Data Type/Length Integer

Seq No One of the keys in identifying an employee's W2 record. When the Create Employee W2 File option is run, the system assigns a sequence number of 0 to all records created. If an employee needs multiple records, assign a sequence number of 1 to the second record, 2 to the third record, and so forth. You may have up to 10 records, including the original record.

Type Key
Data Type/Length Character/1
Default 0
Valid Response 0-9

Empl Type Designates the employee's status in regard to FICA taxes:

- R Regular. Identifies employees subject to the full FICA tax, which includes both Social Security and Medicare.
- Q Medicare only. Identifies employees who are only subject to the Medicare portion of the FICA tax.

Type Required
Data Type/Length Character/1
Valid Response R (for regular), Q (Medicare only)

Check Locn To facilitate W2 form distribution, enter the check location code from the employee's Payroll/Tax Data screen.

Type Required
Data Type/Length Character/4
Table Verified Location Table, Personnel

SSN The Social Security number from the employee's Base Employee Data screen. The system inserts the necessary hyphens.

Type Required
Data Type/Length Character/11, including hyphens

First Name The employee's first name and middle name/initial, as they should appear on the W2, for example, *MICHAEL D* or *MARY ANN*.

Type Required
Data Type/Length Character/30

Last Name The employee's last name and suffix (if applicable), as they should appear on the W2; for example, *ADAMS JR* or *JOHNSON*.

Type Required
Data Type/Length Character/30

Address 1 The first line of the employee's address, as it should appear on the W2.

Type Required
Data Type/Length Character/30

Address 2 The second line of the employee's address.

Type Optional
Data Type/Length Character/30

City St Two fields for the employee's city and standard state abbreviation.

City

Type Required
Data Type/Length Character/25

State Abbreviation

Type Required
Data Type/Length Character/2

Zip Two zip code fields. The first field, which is required, accepts the five-digit code. Enter the optional zip extension preceded by a hyphen.

Zip

Type Required
Data Type/Length Character/5

Zip Ext

Type Optional
Data Type/Length Character/5 (includes hyphen)

Federal

A two-field section for the amount of federal income tax withheld and the taxable wages for the period being reported.

Type Required
Data Type/Length Decimal/10,2
Default 0.00

Soc Sec

A two-field section for the Social Security tax withheld and the wages subject to FICA tax for the period being reported.

Type Required
Data Type/Length Decimal/10,2
Default 0.00

Medicare

A two-field section for the Medicare tax withheld and the wages subject to the tax for the period being reported.

Type Required
Data Type/Length Decimal/10,2
Default 0.00

**State
(untitled)**

A three-field section for the two-character abbreviation of the employee's current state of residence, the state income tax withheld, and taxable wages for the period being reported.

State (untitled)

Type Optional
Data Type/Length Character/2

Tax

Type Required
Data Type/Length Decimal/10,2
Default 0.00

Wages

Type Required
Data Type/Length Decimal/10,2
Default 0.00

**Previous State
(untitled)**

A three-field section for state income tax information if the employee relocated from one state to another during the tax year being reported.

Previous State Abbreviation (untitled)

Type Optional
Data Type/Length Character/2

Tax

Type Required
Data Type/Length Decimal/10,2
Default 0.00

Wages

Type Required
Data Type/Length Decimal/10,2
Default 0.00

**Local
(untitled)**

A three-field section holding information on the employee's local income tax. This data includes the user-defined code for the municipality, the income tax withheld, and the taxable wages for the period being reported.

Current Locality (Untitled)

Type Optional
Data Type/Length Character/2

Tax

Type Required
Data Type/Length Decimal/10,2
Default 0.00

Wages

Type Required
Data Type/Length Decimal/10,2
Default 0.00

**Previous Locality
(untitled)**

A three-field section displaying income tax information from the previous locality if the employee moved from one municipality to another during the tax year being reported. This data includes the locality's two-character tax table abbreviation, the income tax withheld, and taxable wages.

Previous Locality (untitled)

Type Optional
Data Type/Length Character/8

Tax

Type Required
 Data Type/Length Decimal/10,2
 Default 0.00

Wages

Type Required
 Data Type/Length Decimal/10,2
 Default 0.00

Stat Emp

Enter X to identify statutory (942) employees, or leave the field blank. A statutory employee is subject to Social Security or Medicare but **not** federal income tax. For additional information, refer to the IRS Circular E publication, *Employer's Tax Guide*.

Type Optional
 Data Type/Length Character/1
 Valid Response X if statutory employee

Ret Plan

Enter X if the employee is an active participant in a retirement plan. Otherwise, leave the field blank. If you entered D, E, F, or H in Box 12 or any codes in the Pension Code fields of the Create Employee W2 File screen, the system inserts an X in this field when W2s are loaded, provided there is an amount associated with the codes.

Type Optional
 Data Type/Length Character/1
 Valid Response X if an active in a retirement plan

3rd Party

Enter X to indicate that the employee has been paid third-party sick pay. Otherwise, leave the field blank.

Type Optional
 Data Type/Length Character/1
 Valid Response X for retirement plan deferral

Advance EIC

The amount of advance Earned Income Credits, if applicable.

Type Required
 Data Type/Length Decimal/10,2
 Default 0.00

Dependent Care The amount paid or incurred for dependent care benefits under Section 129 of the IRS Code. Appears in Box 10.

Type Required
 Data Type/Length Decimal/10,2
 Default 0.00

Allocated Tips The amount of allocated tips. Appears in Box 8.

Type Required
 Data Type/Length Decimal/10,2
 Default 0.00

Soc Sec Tips The amount of tips subject to Social Security tax.

Type Required
 Data Type/Length Decimal/10,2
 Default 0.00

Nonqual Sec 457 The amount of distributions from non-qualified section 457 plans.

Type Required
 Data Type/Length Decimal/10,2
 Default 0.00

Nonqual Non 457 The amount of distributions from non-qualified, non-section 457 plans.

Type Required
 Data Type/Length Decimal/10,2
 Default 0.00

Box 12 A-D A four-field section for IRS-defined codes and the amount associated with each code entered. Valid entries for the Code fields include:

- A Soc Sec Tax on Tips
- B Uncollected Medicare Tax on Tips
- C Life Ins Over \$50000
- D Deferrals to a 401(k)
- E Deferrals to a 403(b)
- F Deferrals to a 408(k)(6)
- G Deferrals to a 457
- H Deferrals to a 501(c)(18)(D)

- J Non-Taxable Sick Pay
- K Golden Parachute
- L Employee Business Expense
- M Uncollected Soc Sec Tax on Life Ins
- N Uncollected Medicare Tax on Life Ins
- P Moving Expenses
- Q Military Allowances
- R Employer Contribution to a Medical Savings Account
- S Employee Salary Reduction Contribution to a Simple Retirement Account
- T Employer Paid Adoption Benefits

You may provide up to four code/amount combinations, as needed. When you enter a code, its description displays in the adjacent field.

Code

Type Optional
 Data Type/Length Character/1
 Valid Response A-H, J-N, or P-T
 Table Help <CTRL/I>

Amount

Type Required for each code entered
 Data Type/Length Decimal/10,2
 Default 0.00

Box 14

A two-field section for additional employee information. The IRS does not use this data, but the information is printed on the W2 form for the employee's benefit. The first field accepts an abbreviated description, while the second holds the amount. Up to three lines may be entered

Description

Type Optional
 Data Type/Length Character/6

Amount

Type Optional
 Data Type/Length Decimal/10,2

■ Employee W2 File Edit Reports

Use this option before you print your W2 forms to generate detail and summary reports for verifying totals and reviewing changes made to the W2 file.

The option's menu path is **W2 Processing > Maintain Employee W2 File > Employee W2 File Edit Reports.**

Print Payroll W2 Reports Screen

```
PRINT PAYROLL W2 REPORTS:  DETAIL  SUMMARY  END
PRINT DETAIL W2 REPORT

-----MM/DD/YYYY

TAX YEAR
CONTROL NUMBER
FICA TAX CHECK
SORT ORDER
```

Ring Menu Options

- | | |
|---------|--|
| DETAIL | Generates the Payroll Detail W2 report, which lists all of the information that will print on the W2 form, per employee. |
| SUMMARY | Generates the Payroll Summary W2 report, which lists employees' federal, state, local, FICA, and Medicare wages and withholdings, as well as warning messages for FICA and Medicare taxes that do not meet the tolerances specified. |
| END | Returns you to the Maintain Employee W2 File menu. |

Field Descriptions

- Year** The four-digit calendar year being reported on the W2 form.
- Control Number** The batch control identification number. Use standard query procedures to enter your selection criteria. To search for more than one W2 file, separate each control number with the pipe (|) symbol; for example, 20001|20002|20003, which would access three files created for the year 2000. To access all batch W2 files, leave the prompt blank.
- FICA Tax Check** This field only displays for the Summary option. Enter the dollars and cents that you want to allow as a variance between the FICA tax withheld and the amount calculated in W2 processing.
- When an amount exceeds the tolerance specified, the Payroll Summary W2 report provides an error message, so that you can identify the record and correct any possible errors.
 - If you leave the field blank, the report flags all records that do not match taxes exactly. Since many records will show a slight variance, we advise that you set the tolerance at 0.09 (nine cents).
- Sort Order** Enter the code designating the order for printing the report:
- | | |
|---|-------------------------|
| 1 | Name |
| 2 | Check Location and Name |
| 3 | Zip Code and Name |
| 4 | Employee Type and Name |

Procedural Notes

- A report destination window displays after you verify your entries in the Print Payroll W2 Reports screen.
- The default file names for the two reports are:

Payroll Detail W2 Report	<i>w2detail.rpt</i>
Payroll Summary W2 Report	<i>w2summ.rpt</i>

- The system generates the report as soon as you select a destination. When the report is complete, the following message displays: **99 W2S PRINTED**. The number **99** represents the number of W2 forms generated.
- Both reports list totals for each of the control numbers selected and also provide a grand total of all information **except** for Box 14, which is **not** totaled, and Box 12, which is totaled only for codes C, D, E, F, G, and H.

The Box 12 total for code C is identified in the totals section as LI (for life insurance), while the totals for codes D, E, F, G, and H are identified as DC (for deferred compensation).

If you sort by employee type and name, a total per type also appears.

- If negative amounts appear in Box 14 in the Payroll Detail W2 report, the following message appears at the end of the report: **NOTE: THIS REPORT CONTAINS NEGATIVE AMOUNTS**.
- If errors are found, the following message appears at the end of the Payroll Summary W2 report: ***** (9) ERRORS WERE DETECTED IN THE AMOUNTS *****. The number **9** indicates the number of errors found.
- Following are error messages that are included in the Payroll Summary W2 report for each of the employees affected:

**** INVALID: MEDICARE TAX NOT WITHIN TOLERANCE ! ****

**** INVALID: FICA TAX NOT WITHIN TOLERANCE ! ****

These messages indicate that the difference between the amount withheld and the tax calculated in W2 processing exceeds the tolerance level set with the FICA Tax Check prompt.

- If the tax calculated by the system does not match the amount withheld, the employee record must be corrected in order to report the proper amount on the W2 form. Refer to the next section, Employee W2 File Update, for details on how to modify an employee record.

Sample Payroll Detail W2 Report

SUNGARD PENTAMATION INC. - HUMAN RESOURCES SYSTEM
 DATE: MM/DD/YYYY
 TIME: HH:MM:SS

YOUR ORGANIZATION'S NAME
 PAYROLL DETAIL W2 REPORT

PAGE NUMBER: 1
 W2RPTS
 SORT BY NAME

SELECTION CRITERIA: w2employee.batch_no='ADMIN'

SOC-SEC-NO	EMPLOYEE NAME	FED WAGES	STATE WAGES	LOCAL WAGES	ALLOC TIPS	FICA WAGES	DEPEND CARE
EMPLOYEE NO	BOX 14-A	FED TAX	STATE TAX	LOCAL TAX	ADVANC EIC	FICA TAX	BOX 12-A
SEQ TYPE	BOX 14-B		ST #2 WAGES	LOCALITY	SOCSEC TIP	MED WAGES	BOX 12-B
S D P L H D V	BOX 14-C	CHK LOCN	ST #2 TAX	LOC #2 WAGES	NON-0 PLAN	MED TAX	BOX 12-C
				LOC #2 TAX	BENEFITS		BOX 12-D
				#2 LOCALITY			
TOTALS:	DC 401K	DC 403B	DC 408K	DC 457B	DC 501C		

CONTROL NO: TEST							
142-34-5088	BEDLIA, AMELIA	.00	.00	.00	.00	24,256.26	.00
00000088		.00	.00	.00	.00	1,503.86	.00
0 R		.00	.00	.00	.00	24,256.26	.00
		.00	2	.00	.00	351.82	.00
				.00	.00		.00

209-86-4376	BLACK, MARK L	.00	41,303.32PA	.00	.00	60,600.00	.00
00000655		.00	-8,843.54	.00	.00	3,757.20	.00
0 R		.00	.00	.00	.00	90,215.78	.00
		.00	ADMN	.00	.00	1,298.12	.00
				.00	.00		.00

578-86-2779	CARTER, ANNA M	.00	7,126.26	7,601.40PA	7,601.40	.00	12,545.40
578882779		.00	437.57	212.80	76.01	.00	777.89
0 R		.00	.00	.00	.00	.00	12,545.40
		.00	82	.00	.00	.00	181.89
				.00	.00		.00

683-09-6711	CORTES-GARCIA, JULIA	.00	2,150.84	2,150.84PA	2,150.84	.00	3,823.36
583096711		.00	48.00	80.21	21.61	.00	237.12
0 R		.00	.00	.00	P6	.00	3,823.36
		.00	17	.00	.00	.00	55.36
				.00	.00		.00

177-70-0077	FOX, MAXWELL A	.00	5,239.38	5,239.38PA	5,239.38	.00	5,239.38
00000077		.00	506.04	151.95	168.69	.00	324.84
0 R		.00	.00	.00	90855	.00	5,239.38
		.00	2	.00	.00	.00	75.96
				.00	.00		.00

553-89-8986	HOWARTH, NICOLE	.00	5,056.80	5,393.88PA	5,393.88	.00	8,989.80
55889886		.00	118.32	151.08	107.88	.00	557.40
0 R		.00	.00	.00	57	.00	8,989.80
		.00	90	.00	.00	.00	130.40
				.00	.00		.00

continued

Sample Payroll Detail W2 Report (continued)

SUNGARD PENTAMATION INC. - HUMAN RESOURCES SYSTEM
 DATE: MM/DD/YYYY
 TIME: HH:MM:SS

YOUR ORGANIZATION'S NAME
 PAYROLL DETAIL W2 REPORT

PAGE NUMBER: 2
 W2RPTS
 SORT BY NAME

SELECTION CRITERIA: w2employee.batch_no='ADMIN'

SOC-SEC-NO	EMPLOYEE NAME	FED WAGES	STATE WAGES	LOCAL WAGES	ALLOC TIPS	FICA WAGES	DEPEND CARE
EMPLOYEE NO	BOX 14-A	FED TAX	STATE TAX	LOCAL TAX	ADVANC EIC	FICA TAX	BOX 12-A
SEQ TYPE	BOX 14-B		ST #2 WAGES	LOCALITY	SOCSEC TIP	MED WAGES	BOX 12-B
S O P L H D V	BOX 14-C	CHK LOCN	ST #2 TAX	LOC #2 WAGES	NON-Q PLAN	MED TAX	BOX 12-C
				LOC #2 TAX	BENEFITS		BOX 12-D
TOTALS:	DC 401K	DC 403B	DC 408K	DC 457B	DC 501C		
578-86-8269	JOHNSON, PATRICE	7,560.78	7,660.78PA	7,560.78	.00	10,167.42	.00
578868269		.00	723.92	211.69	.00	630.35	.00
0 R		.00	.00	.00	.00	10,167.42	.00
		.00	15	.00	.00	147.36	.00
				.00	.00		.00
424-70-6565	JONES, MARY	7,673.87	7,673.87PA	7,673.87	.00	7,673.87	.00
424706565		.00	352.08	214.88	.00	475.78	.00
0 R		.00	.00	.00	.00	7,673.87	.00
		.00	55	.00	.00	111.28	.00
				.00	.00		.00
122-38-3563	LEVINE, CORINNE	35,251.41	35,251.41NY	.00	.00	36,281.41	.00
122383563		.00	6,869.26	2,030.17	.00	2,249.50	.00
0 R		.00	.00	.00	.00	36,281.41	.00
		.00	09	.00	.00	626.13	.00
				.00	.00		.00
433-21-3985	MOSLEY, JACQUELINE	5,862.85	6,243.04PA	6,243.04	.00	10,400.48	.00
433213985		.00	801.53	174.79	.00	644.83	.00
0 R		.00	.00	.00	.00	10,400.48	.00
		.00	55	.00	.00	160.80	.00
				.00	.00		.00
581-04-3579	MOUSSA, EVELYN	5,518.17	5,886.06PA	5,886.06	.00	9,130.54	.00
581043579		.00	65.68	164.83	.00	566.02	.00
0 R		.00	.00	.00	.00	9,130.54	.00
		.00	08	.00	.00	132.39	.00
				.00	.00		.00
581-89-4305	NARVAEZ, MORAIMA	191.71	191.71PA	191.71	.00	1,407.68	.00
581894305		.00	.00	5.37	.00	87.28	.00
0 R		.00	.00	.00	.00	1,407.68	.00
		.00	82	.00	.00	20.42	.00
				.00	.00		.00

continued

Sample Payroll Detail W2 Report (continued)

SUNOARD PENTAMATION INC. - HUMAN RESOURCES SYSTEM
 DATE: MM/DD/YYYY
 TIME: HH:MM:SS

YOUR ORGANIZATION'S NAME
 PAYROLL DETAIL W2 REPORT

PAGE NUMBER: 3
 W2RPTS
 SORT BY NAME

SELECTION CRITERIA: w2employee.batch_no='ADMIN'

SOC-SEC-NO	EMPLOYEE NAME	FED WAGES	STATE WAGES	LOCAL WAGES	ALLOC TIPS	FICA WAGES	DEPEND CARE
EMPLOYEE NO	BOX 14-A	FED TAX	STATE TAX	LOCAL TAX	ADVANC EIC	FICA TAX	BOX 12-A
SEQ TYPE	BOX 14-B		ST #2 WAGES	LOCALITY	SOCSEC TIP	MED WAGES	BOX 12-B
S D P L H D V	BOX 14-C	CHK LOCN	ST #2 TAX	LOC #2 WAGES	NON-Q PLAN	MED TAX	BOX 12-C
				LOC #2 TAX	BENEFITS		BOX 12-D
				#2 LOCALITY			
TOTALS:	DC 401K	DC 403B	DC 408K	DC 467B	DC 501C		
683-88-9867	OSUNA, MANUELA	8,580.64	9,131.36PA	9,131.36	.00	13,697.04	.00
583689667		1,039.36	256.68	91.36	.00	849.12	.00
0 R		.00	.00	.00	.00	13,697.04	.00
		.00	.00	.00	.00	198.72	.00
		.00	.00	.00	.00		.00
684-88-2097	PEREZ, ELBA	6,693.45	7,139.72PA	7,139.72	.00	11,635.80	.00
584882097		757.60	189.95	71.39	.00	721.34	.00
0 R		.00	.00	.00	.00	11,635.80	.00
		.00	.00	.00	.00	168.73	.00
		.00	.00	.00	.00		.00
582-46-9472	RIVERA-LOPEZ, IVETTE	4,388.98	4,679.84PA	4,679.84	.00	8,059.76	.00
582469472		276.93	131.04	48.76	.00	489.62	.00
0 R		.00	.00	.00	.00	8,059.76	.00
		.00	.00	.00	.00	116.93	.00
		.00	.00	.00	.00		.00
583-03-3936	RODRIGUEZ, ANGELA	2,931.47	3,126.90PA	3,126.90	.00	3,126.90	.00
583033936		256.14	87.57	31.27	.00	193.85	.00
0 R		.00	.00	.00	.00	3,126.90	.00
		.00	.00	.00	.00	45.36	.00
		.00	.00	.00	.00		.00
333-33-3333	SMITH, BOB	60,787.48	60,787.48PA	66,556.72	.00	60,600.00	.00
000333333		6,910.07	6,170.05	5,452.72	10.00	3,757.20	.00
0 R		.00	.00	90855	.00	66,556.72	.00
		.00	.00	.00	.00	973.63	.00
		.00	.00	.00	.00		.00
584-80-3166	UBALDINI, LUISA	4,838.80	5,161.39PA	5,161.39	.00	5,161.39	.00
584803166		291.53	144.52	103.24	.00	320.00	.00
0 R		.00	.00	66	.00	5,161.39	.00
		.00	.00	.00	.00	74.84	.00
		.00	.00	.00	.00		.00

continued

Sample Payroll Detail W2 Report (continued)

SUNGARD PENTAMATION INC. - HUMAN RESOURCES SYSTEM
 DATE: MM/DD/YYYY
 TIME: HH:MM:SS

YOUR ORGANIZATION'S NAME
 PAYROLL DETAIL W2 REPORT

PAGE NUMBER: 4
 W2RPTS
 SORT BY NAME

SELECTION CRITERIA: w2employee.batch_no='ADMIN'

SOC-SEC-NO	EMPLOYEE NAME	FED WAGES	STATE WAGES	LOCAL WAGES	ALLOC TIPS	FICA WAGES	DEPEND CARE
EMPLOYEE NO	BOX 14-A	FED TAX	STATE TAX	LOCAL TAX	ADVANC EIC	FICA TAX	BOX 12-A
SEQ TYPE	BOX 14-B	ST #2 WAGES	LOCALITY	SOCSEC TIP	MED WAGES	BOX 12-B	BOX 12-C
S D P L H D V	BOX 14-C	CHK LOCN	ST #2 TAX	LOC #2 WAGES	NON-Q PLAN	MED TAX	BOX 12-D
TOTALS:		DC 401K	DC 403B	DC 408K	DC 457B	DC 501C	
582-61-4981	VARGAS, ANA	4,321.70	4,608.79PA	4,609.79	.00	7,857.63	.00
582614981		.00 464.66	129.08	46.08	.00	487.16	.00
0 R		.00	.00	00	.00	7,857.63	.00
		.00 08	.00	.00	.00	113.99	.00
				.00	.00		.00
403-70-2838	WILKERSON, DOLORES E	8,053.82	8,500.08PA	8,500.08	.00	8,500.08	.00
403702838		.00 941.68	238.01	85.00	.00	526.99	.00
0 R		.00	.00	00	.00	8,500.08	.00
		.00 55	.00	.00	.00	123.25	.00
				.00	.00		.00
421-80-0193	WINDHAM-LEE, QUEENIE M	10,034.10	10,590.03PA	10,590.03	.00	17,861.15	.00
421800193		.00 1,321.48	296.53	105.91	.00	1,094.97	.00
0 R		.00	.00	00	.00	17,861.15	.00
		.00 07	.00	.00	.00	256.16	.00
				.00	.00		.00
451-70-9170	WRIGHT, DOVIA L	4,423.89	4,718.78PA	4,718.78	.00	7,966.62	.00
451709170		.00 479.97	132.15	80.81	.00	493.91	.00
0 R		.00	.00	57	.00	7,966.62	.00
		.00 07	.00	.00	.00	115.57	.00
				.00	.00		.00
339-86-4376	YELLOW, MARK L	.00	41,303.32PA	.00	.00	60,600.00	.00
001111111		.00 .00	-8,843.54	.00	.00	3,757.20	.00
0 R		.00	.00	.00	.00	90,215.78	.00
		.00 ADMN	.00	.00	.00	1,298.12	.00
				.00	.00		.00
112-20-7701	ZACCARDO, GEORGE	67,240.00	67,240.00PA	.00	.00	4,920.00	.00
112207701		.00 4,245.29	1,948.96	.00	.00	305.04	.00
0 R		.00	.00	.00	.00	4,920.00	.00
		.00 1	.00	.00	.00	71.37	.00
				.00	.00		.00

continued

Sample Payroll Detail W2 Report (continued)

SUNGARD PENTAMATION INC. - HUMAN RESOURCES SYSTEM
 DATE: MM/DD/YYYY
 TIME: HH:MM:SS

YOUR ORGANIZATION'S NAME
 PAYROLL DETAIL W2 REPORT

PAGE NUMBER: 5
 W2RPTS
 SORT BY NAME

SELECTION CRITERIA: w2employee.batch_no='ADMIN'

SOC-SEC-NO	EMPLOYEE NAME	FED WAGES	STATE WAGES	LOCAL WAGES	ALLOC TIPS	FICA WAGES	DEPEND CARE
EMPLOYEE NO	BOX 14-A	FED TAX	STATE TAX	LOCAL TAX	ADVANC EIC	FICA TAX	BOX 12-A
SED TYPE	BOX 14-B	ST #2 WAGES	LOCALITY	SOCSEC TIP	NON-Q PLAN	MED WAGES	BOX 12-B
S O P L H D V	BOX 14-C	CHK LOCN	ST #2 TAX	LOC #2 WAGES	BENEFITS	MED TAX	BOX 12-C
			LOC #2 TAX	#2 LOCALITY			BOX 12-D
TOTALS:		DC 401K	DC 403B	DC 408K	DC 457B	DC 501C	
* TOTAL CONTROL NO: TEST		263,896.20	351,484.18	172,155.37	.00	400,301.97	.00
		26,907.10	-5,574.76	6,826.63	10.00	24,818.55SP	.00
			.00	.00	.00	465,490.25LI	.00
			.00	.00	.00	6,738.57	.00
		.00	.00	.00	.00	OTHER	.00
						.00	
* TOTAL REPORT		263,896.20	351,484.18	172,155.37	.00	400,301.97	.00
		26,907.10	-5,574.76	6,826.63	10.00	24,818.55SP	.00
			.00	.00	.00	465,490.25LI	.00
			.00	.00	.00	6,738.57	.00
		.00	.00	.00	.00	OTHER	.00
						.00	
BOX 12 TOTALS:	LABEL	TOTAL					
	A	.00					
	B	.00					
	C	.00					
	D	.00					
	E	.00					
	F	.00					
	G	.00					
	H	.00					
	J	.00					
	K	.00					
	L	.00					
	M	.00					
	N	.00					
	P	.00					
	Q	.00					
	R	.00					
	S	.00					
	T	.00					
	V	.00					
BOX 14 TOTALS:	LABEL	TOTAL					

NOTE: THIS REPORT CONTAINS NEGATIVE AMOUNTS

Sample Payroll Summary W2 Report

SUNGARD PENTAMATION INC. - HUMAN RESOURCES SYSTEM
 DATE: MM/DD/YYYY
 TIME: HH:MM:SS

YOUR ORGANIZATION'S NAME
 PAYROLL SUMMARY W2 REPORT

PAGE NUMBER: 1
 W2RPTS
 SORT BY NAME

SELECTION CRITERIA: w2employee.batch_no='ADMIN'

SOC-SEC-NO EMPLOYEE NO	SEQ TYPE	EMPLOYEE NAME	CK LOC	FED WAGES FED TAX	STATE WAGES STATE TAX ST #2 WAGES ST #2 TAX	LOCAL WAGES LOCAL TAX LOC #2 WAGES LOC #2 TAX	FICA WAGES FICA TAX	MED WAGES MED TAX
***** CONTROL NO: TEST								
142-34-5088 00000088	0 R	BEDLIA, AMELIA	2	.00 .00	.00 .00 .00 .00	.00 .00 .00 .00	24,266.25 1,603.96	24,266.28 351.82
209-86-4376 000005565	0 R	BLACK, MARK L	ADPN	.00 .00	41,303.32 -8,843.54 .00 .00	.00 .00 .00 .00	60,600.00 3,767.20	90,215.78 1,298.12
** INVALID: NEGATIVE AMOUNT DETECTED I **								
578-88-2779 578882779	0 R	CARTER, ANNA M	82	7,126.26 437.57	7,601.40 212.80 .00 .00	7,601.40 78.01 .00 .00	12,545.40 777.89	12,545.40 181.89
583-09-5711 583095711	0 R	CORTES-GARCIA, JULIA	17	2,150.64 48.00	2,150.64 60.21 .00 .00	2,150.64 21.51 .00 .00	3,823.36 237.12	3,823.36 55.38
177-70-0077 00000077	0 R	FOX, MAXWELL A	2	5,239.38 506.04	5,239.38 151.95 .00 .00	5,239.38 188.69 .00 .00	5,239.38 324.84	5,239.38 75.98
553-89-8995 558898995	0 R	HOWARTH, NICOLE	90	5,056.80 118.32	5,393.88 151.08 .00 .00	5,393.88 107.88 .00 .00	8,989.80 567.40	8,989.80 130.40
578-86-8269 578868269	0 R	JOHNSON, PATRICE	15	7,560.78 723.92	7,560.78 211.69 .00 .00	7,560.78 75.64 .00 .00	10,167.42 630.35	10,167.42 147.35
424-70-6565 424706565	0 R	JONES, MARY	55	7,673.87 352.08	7,673.87 214.88 .00 .00	7,673.87 76.74 .00 .00	7,673.87 475.76	7,673.87 111.28
122-38-3563 122383563	0 R	LEVINE, CORINNE	09	35,251.41 6,869.26	35,251.41 2,030.17 .00 .00	.00 .00 .00 .00	36,281.41 2,249.50	36,281.41 526.13
433-21-3985 433213985	0 R	MOSLEY, JACQUELINE	55	5,852.85 801.63	6,243.04 174.79 .00 .00	6,243.04 124.82 .00 .00	10,400.48 644.83	10,400.48 150.99

 continued

Sample Payroll Summary W2 Report (continued)

SUNGARD PENTAMATION INC. - HUMAN RESOURCES SYSTEM
 DATE: MM/DD/YYYY
 TIME: HH:MM:SS

YOUR ORGANIZATION'S NAME
 PAYROLL SUMMARY W2 REPORT

PAGE NUMBER: 2
 W2RPTS
 SORT BY NAME

SELECTION CRITERIA: w2employee.batch_no='ADMIN'

SOC-SEC-NO EMPLOYEE NO	SEQ TYPE	EMPLOYEE NAME	CK LOC	FED WAGES FED TAX	STATE WAGES STATE TAX ST #2 WAGES ST #2 TAX	LOCAL WAGES LOCAL TAX LOC #2 WAGES LOC #2 TAX	FICA WAGES FICA TAX	MED WAGES MED TAX
681-04-3579 681043579	0 R	MOUSSA, EVELYN	08	5,518.17 65.68	5,886.06 164.83 .00 .00	5,886.06 58.87 .00 .00	9,130.54 566.02	9,130.54 132.39
681-69-4305 581694305	0 R	NARVAEZ, MORAIMA	82	191.71 .00	191.71 5.37 .00 .00	191.71 1.92 .00 .00	1,407.68 87.28	1,407.68 20.42
683-68-9667 683689667	0 R	OSUNA, MANUELA	08	8,660.64 1,039.36	9,131.36 256.68 .00 .00	9,131.36 91.38 .00 .00	13,697.04 849.12	13,697.04 198.72
584-68-2097 684682097	0 R	PEREZ, ELBA	08	6,693.45 757.60	7,139.72 199.95 .00 .00	7,139.72 71.39 .00 .00	11,635.80 721.34	11,635.80 168.73
582-45-9472 682459472	0 R	RIVERA-LOPEZ, IVETTE	80	4,388.98 276.93	4,679.84 131.04 .00 .00	4,679.84 46.76 .00 .00	8,059.76 499.62	8,059.76 116.93
683-03-3936 683033936	0 R	RODRIGUEZ, ANGELA	56	2,831.47 256.14	3,126.90 87.57 .00 .00	3,126.90 31.27 .00 .00	3,126.90 193.85	3,126.90 45.35
333-33-3333 000333333	0 R	SMITH, BOB	1	60,787.48 6,910.07	60,787.48 5,170.05 .00 .00	66,556.72 5,452.72 .00 .00	60,600.00 3,757.20	66,556.72 973.53
584-60-3166 684603166	0 R	UBALDINI, LUISA	55	4,838.80 291.53	5,161.39 144.52 .00 .00	5,161.39 103.24 .00 .00	5,161.39 320.00	5,161.39 74.84
582-61-4981 682614981	0 R	VARGAS, ANA	08	4,321.70 464.65	4,609.79 129.09 .00 .00	4,609.79 46.09 .00 .00	7,857.63 487.18	7,857.63 113.99
403-70-2638 403702638	0 R	WILKERSON, DOLORES E	56	6,053.62 941.68	6,500.08 238.01 .00 .00	6,500.08 85.00 .00 .00	6,500.08 526.99	6,500.08 123.26

continued

Sample Payroll Summary W2 Report (continued)

SUNGARD PENTAMATION INC. - HUMAN RESOURCES SYSTEM
 DATE: MM/DD/YYYY
 TIME: HH:MM:SS

YOUR ORGANIZATION'S NAME
 PAYROLL SUMMARY W2 REPORT

PAGE NUMBER: 3
 W2RPTS
 SORT BY NAME

SELECTION CRITERIA: w2employee.batch_no='ADMIN'

SOC-SEC-NO EMPLOYEE NO	SEQ TYPE	EMPLOYEE NAME	CK LOC	FED WAGES FED TAX	STATE WAGES STATE TAX ST #2 WAGES ST #2 TAX	LOCAL WAGES LOCAL TAX LOC #2 WAGES LOC #2 TAX	FICA WAGES FICA TAX	MED WAGES MED TAX
421-80-0193 421800193	0 R	WINDHAM-LEE, QUEENIE M	07	10,034.10 1,321.48	10,590.03 296.53 .00 .00	10,590.03 105.91 .00 .00	17,661.15 1,094.97	17,661.15 256.16
451-70-9170 451709170	0 R	WRIGHT, DOVIA L	07	4,423.89 479.97	4,718.78 132.15 .00 .00	4,718.78 80.81 .00 .00	7,966.62 493.91	7,966.62 115.57
339-86-4376 001111111	0 R	YELLOW, MARK L	ADMN	.00 .00	41,303.32 -8,843.54 .00 .00	.00 .00 .00 .00	60,600.00 3,757.20	90,216.78 1,298.12
** INVALID: NEGATIVE AMOUNT DETECTED I **								
112-20-7701 112207701	0 R	ZACCARDO, GEORGE	1	67,240.00 4,245.29	67,240.00 1,949.96 .00 .00	.00 .00 .00 .00	4,820.00 305.04	4,820.00 71.37
* TOTAL CONTROL NO: TEST				263,896.20 26,907.10	351,484.18 -6,674.76 .00 .00	172,155.37 6,826.63 .00 .00	400,301.97 24,818.66	465,490.25 8,738.57
* TOTAL REPORT				283,896.20 26,907.10	351,484.18 -6,674.76 .00 .00	172,155.37 6,826.63 .00 .00	400,301.97 24,818.66	465,490.25 8,738.57

*** 2 ERRORS WERE DETECTED IN THE AMOUNTS ***

■ Employee W2 File Purge

Use this option to delete W2 work files. You may purge a file under one of the following conditions:

- The data in the Create Employee W2 File screen needs to be corrected. To create one with the correct information, you must purge the existing file.
- You printed forms for a given year and no longer need the work file.

Only one file can be deleted at a time, as identified by the tax year and control number combination.

Caution: This option deletes all employee W2 records in the work file specified, including any changes made to records using the Employee W2 File Update option. The purge does not delete the data used to create W2 work files, therefore, W2s can be recreated.

The option's menu path is **W2 Processing > Maintain Employee W2 File > Employee W2 File Purge.**

Employee W2 File Purge Screen

```
EMPLOYEE W2 FILE PURGE: PURGE END
PURGE EMPLOYEE W2 FILE
-----MM/DD/YYYY

TAX YEAR TO PURGE FROM EMPLOYEE W2 WORK FILE
CONTROL NUMBER TO PURGE
```

Procedure

To purge a W2 work file:

1. Select **PURGE** from the ring menu.
 2. In the **Tax Year to Purge From Employee W2 Work File** field, enter the year of the W2 file you wish to purge.
 3. In the **Control Number To Purge** field, enter the number of the W2 file you want to purge. This was the number entered when the file was created, usually the number 1, although other control numbers may also exist.
 4. At the data verification prompt, enter Y to purge the file or N to change your entries. To cancel the process and return to the ring menu, press <CTRL/P>.
 5. When you verify your data, the message **DELETING W2 WORK RECORDS FOR (tax year)** displays.
 6. The cursor returns to the ring menu when the purge is completed.
-

Print W2 Forms

Once you verify all totals in your work file are correct, you are ready to print your W2 forms. This option prints the forms and, if necessary, allows you to restart a print job from a specified point in the work file. You can also reprint an individual W2 form based on the employee number or Social Security number.

The option's menu path is **W2 Processing > Print W2 Forms**.

Print Payroll W2 Forms Screen

```
PRINT PAYROLL W2 FORMS:  PRINT  RESTART  INDIVIDUAL  END
PRINT W2'S
```

```
-----MM/DD/YYYY
```

```
TAX YEAR
EMPLOYER CONTROL NUMBER
SORT ORDER**
PRINT EMPLOYEE CHECK LOCATION (Y/N)
```

```
****IMPORTANT****
```

```
IF BOTH REGULAR AND QUALIFIED MEDICARE EMPLOYEE W2 FORMS ARE BEING
PRINTED FOR THE SAME EMPLOYER AND YOU WILL BE SUBMITTING THE W2
PRINTED FORMS ONLY AND NOT MAGNETIC MEDIA TO THE SOCIAL SECURITY
ADMINISTRATION, YOU MUST SELECT "4" FOR THE SORT ORDER - SORT BY
EMPLOYEE TYPE - FOR PROPER ORDERING OF THE W2'S ON THE FORMS.
```

Prerequisites

Before using this option, you **must** perform the following steps:

1. Place the W2 forms in your printer.
2. Verify the printer is set to print six lines per inch.

You also may need to line up your forms. If so, choose the Line Up option from the prompt that appears before printing begins.

Procedures

This section describes procedures for using the **Print**, **Restart**, and **Individual** ring menu options.

PRINT

1. Select **PRINT** from the ring menu.
2. In the **Tax Year** field, enter the four-digit year for the forms being printed.
3. In the **Employer Control Number** field, enter the control number of the W2 records being printed. This number corresponds with the control number entered on the Employer Maintenance screen.

To enter more than one control number, separate each one with the pipe symbol; for example 1|2|3. If you leave this field blank, the system prints all records in the W2 file for the year specified.

4. In the **Sort Order** field, indicate the order for printing your forms by entering one of the following codes:

- 1 Name
- 2 Check Location and Name
- 3 Zip Code and Name
- 4 Employee Type and Name

If both regular and qualified Medicare employee W2 forms are being printed for the same federal Employer Identification Number and you are only submitting W2 forms to the Social Security Administration (rather than magnetic media), you must select 4 as the sort parameter.

5. In the **Print Employee Check Location (Y/N)** field, enter Y to print employees' check locations on W2 forms, as specified in the Employee W2 File Update screen. Otherwise, enter N.
6. At the data verification prompt, enter Y to accept your data or N to enter different information.

7. The report destination window displays. The default file name for storing your W2 forms is *w2forms.rpt*. If you are printing forms in batches and are saving the individual batch files, you must enter a unique name for each to avoid overwriting existing files.

The system also generates a log file for recording any errors encountered during printing. This file is stored under the name *w2frms.log*.

8. The prompt CHOOSE: P=PRINT W2'S, L=LINE UP W2'S, E=EXIT displays after you select a destination. Enter one of the following codes:

- P Print W2's. Immediately sends your data to a printer. Be sure your forms are lined up before selecting this option.
- L Line up W2's. Prints all X's to allow you to check the alignment of your forms. You may select this option as many times as needed until the alignment is correct. The system prints two forms per page. As a result, be sure to verify that the forms are advanced to the top of a page before you start printing.

RESTART

1. If you need to interrupt a print run and want to resume printing, select **RESTART** to display the following screen:

```

PRINT PAYROLL W2 FORMS:  PRINT  RESTART  INDIVIDUAL  END
RESTART PRINTING OF W2s

-----MM/DD/YYYY

TAX YEAR                LAST GOOD EMPLOYER CONTROL NO
EMPLOYER CONTROL NUMBER  LAST GOOD EMPLOYEE SSN
SORT ORDER**
PRINT EMPLOYEE CHECK LOCATION (Y/N)

FOR A CORRECT RESTART, THE SAME ENTRIES FOR TAX YEAR, EMPLOYER CONTROL
NO, AND SORT ORDER MUST BE USED AS WERE SPECIFIED FOR THE ORIGINAL W2
FORMS. THE LAST GOOD EMPLOYER CONTROL NO AND EMPLOYEE SSN SHOULD BE
TAKEN FROM THE LAST COMPLETE W2 THAT WAS SUCCESSFULLY PRINTED.

```

2. Enter the same selection criteria (tax year, control number, and sort order) used for the original run. For consistency, you also should provide the same response to the Print Employee Check Location (Y/N) field.
3. In the **Last Good Employer Control No** field, enter the control number of the forms that were being printed when you interrupted the run. Usually, the control number is 1, unless you are printing forms for multiple EINs.
4. In the **Last Good Employee SSN** field, enter the Social Security number of the last employee whose form printed successfully before printing was interrupted. The restart begins with the next employee in the W2 file.
5. At the data verification prompt, enter Y to accept your data or N to enter different information.
6. The report destination window displays. The default file name for storing your restarted W2 forms is *w2frms_r.rpt*. If you are printing forms in batches and are saving the individual batch files, you must enter a unique name for each to avoid overwriting existing files.

The system also generates a log file for recording any errors encountered during printing. This file is stored under the name *w2frms.log*.

7. The prompt **CHOOSE: P=PRINT W2'S, L=LINE UP W2's, E=EXIT** displays after you select a destination. Enter one of the following codes:
 - P Print W2's. Immediately sends your data to a printer. Be sure your forms are lined up before selecting this option.
 - L Line up W2's. Prints all X's to allow you to check the alignment of your forms. You may select this option as many times as needed until the alignment is correct. The system prints two forms per page. As a result, be sure to verify that the forms are advanced to the top of a page before you start printing.

INDIVIDUAL

1. Select **INDIVIDUAL** from the Print Payroll W2 Forms screen to display the following screen:

```

PRINT PAYROLL W2 FORMS:  PRINT  RESTART  INDIVIDUAL  END
PRINT INDIVIDUAL W2S
-----MM/DD/YY
      TAX YEAR
      EMPLOYER CONTROL NUMBER
      EMPLOYEE SSN
      EMPLOYEE NUMBER
      SORT ORDER**

      PRINT EMPLOYEE CHECK LOCATION (Y/N)

      ****IMPORTANT****
      IF BOTH REGULAR AND QUALIFIED MEDICARE EMPLOYEE W2 FORMS ARE BEING
      PRINTED FOR THE SAME EMPLOYER AND YOU WILL BE SUBMITTING THE W2
      PRINTED FORMS ONLY AND NOT MAGNETIC MEDIA TO THE SOCIAL SECURITY
      ADMINISTRATION, YOU MUST SELECT "4" FOR THE SORT ORDER - SORT BY
      EMPLOYEE TYPE - FOR PROPER ORDERING OF THE W2'S ON THE FORMS.
  
```

2. In the **Tax Year** field, enter the tax year for the form being printed.
3. In the **Employer Control Number** field, enter the control number of the W2 records.
4. In the **Employee SSN** field, enter the Social Security Number of the employee. Be sure to include the hyphens. To select more than one employee, separate each number with the pipe symbol; for example, 195-28-8872|205-13-6735|203-71-4927.

Leave this field blank if you want to use employee numbers instead of Social Security numbers. However, if you leave this and the Employee Number field blank, forms will be printed for all employees in your W2 work file.

5. In the **Employee Number** field, enter the identification number of the employee whose form you wish to print.
 - To select multiple employees, separate each number with the pipe symbol, as shown in the example in Step 4.
 - If you are using Social Security numbers, you may leave this prompt blank.

The remaining steps are the same as those used with the Print option (Steps 4-8).

Create W2 Magnetic Media

Use this option to create a file for transferring your W2 records to tape or disk. The choice is determined by the Media Type field, which is described earlier in the Set Up/Copy W2 Information section of this chapter.

The option's menu path is **W2 Processing > Create W2 Magnetic Media**.

Create W2 Magnetic Media Screen

```

W2 MAGNETIC MEDIA REPORTING:  CREATE  TRANSFER  END
W2 MAGNETIC MEDIA DATA CREATION
-----MM/DD/YYYY

TAX YEAR
3rd PARTY INCOME TAX
INCLUDE "RS" RECORDS

RESUB INDICATOR
TLCN NUMBER FOR RESUBMIT

```

Ring Menu Options

- CREATE** Produces the database file containing your W2 information. You must run the Create option before the Transfer option, and the two **must** be run back to back.
- TRANSFER** Transfers the database file to disk or tape.
- END** Returns you to the W2 Processing menu.

Procedures

The Create W2 Magnetic Media screen includes ring menu options for setting up and transferring a tape or disk file. Following are the procedures for using these options:

CREATE

1. Select **CREATE** from the ring menu.
2. In the **Tax Year** field, enter the four-digit year that applies to your W2 file.
3. In the **3rd Party Income Tax** field, enter the amount of income tax withheld for your third party sick pay vendor. This field is optional, so you may press <ENTER> to accept the zero default if desired.
4. At the **Include "RS" Records** field, enter Y to include supplemental records for state and local reporting in the W2 file. Enter N if you do not want to include these supplemental records.
5. In the **Resub Indicator** field, enter Y if the file is being resubmitted or N if it is not.
6. If the file is being resubmitted, enter the appropriate TLCN number from the Social Security Administration (SSA) notice in the **TLCN Number For Resubmit** field.

The TLCN Number is a control number on the notice sent by the Social Security Administration (SSA) when there are errors in the file.

5. Respond Y to the data verification prompt to confirm your entries or N to reenter the data.
6. Select the **DISK** option from the file destination window, or choose **END** to cancel the process. The default file name displayed depends on the type of media specified in the Set Up W2 Parameters screen:

Tape	<i>w2tape.rpt</i>
Disk	<i>w2disk.rpt</i>

7. After you select a file destination, a report destination window displays for generating the W2 Detail report. In addition to employees' Social Security numbers and addresses, the report provides their gross wages, taxable wages, and federal withholdings for income, Medicare, and Social Security taxes. The report's default file name is *w2edit.rpt*.
8. When the process is complete, the following message and prompt display:

```
ASCII FILE (path and file name) CREATED.  
COPY FILE TO APPROPRIATE MEDIA BY SELECTING TRANSFER FROM  
RING MENU.
```

PRESS <CR> TO CONTINUE:

9. Press <ENTER> to return to the ring menu.

TRANSFER

Before transferring your records, check the W2 Detail report that was generated when you created the W2 file. If any errors are indicated in the report, make the necessary corrections and create a new file.

The screen for using the Transfer option depends on whether tape or diskette is specified as the media type. Following are separate discussions on the procedures used for transferring W2 files with the two different media types:

Tape

1. Select **TRANSFER**. If the tape is the transfer medium specified in the Set Up W2 Parameters screen, the following screen displays:

```

TRANSFER DATA FILE TO TAPE MEDIA:  TRANSFER  EXIT
TRANSFER DATA FILE TO TAPE MEDIA

-----MM/DD/YYYY

W2 FILE NAME      /fas/log/w2tape.rpt
MEDIA DEVICE

IF THE DEFAULT COMMAND DOES NOT WORK ON YOUR SYSTEM, PLEASE REFER TO
THE PROCEDURES USED FOR DIRECT DEPOSIT OR RETIREMENT FILE TRANSFER
TO COPY THE ABOVE FILE TO TAPE OR DISKETTE

THE SIZE OF THE MEDIA FILE IS 211868 BYTES (211 KB)

```

2. Check your tape drive to confirm that a tape is loaded.
3. The name and directory path of the W2 file you created default to the **W2 File Name** field. You cannot change this information. A message also displays indicating the size of the file being transferred. For example:

THE SIZE OF THE MEDIA FILE IS 211868 BYTES (211 KB)
4. In the **Media Device** field, enter the name and directory path of the device driver you are using. This file should be located in your */dev* directory.
5. At the data verification prompt, enter Y to accept your entries or N to reenter the file name and directory path.
6. The following prompt displays after you confirm your entry:

```

VERIFY THAT THE FILE EXISTS AND CONTAINS DATA
PRESS ANY KEY TO LIST THE FILE

```

Press <ENTER> to display the file information, which should include your user ID and group, the size of the file, the date and time the file was created, the file's name and directory path, and other data. For example:

```
-rw-rw-rw- 1 userid  usergrp  211868  Dec 28 13:42/log/w2tape.rpt
```

7. The prompt **PRESS ANY KEY TO CONTINUE** displays. Press **<ENTER>** after you review the file information.
8. The **Command To Be Processed** section displays the series of commands that will be executed in transferring the file. For example:

```
THE COMMAND TO BE PROCESSED:  
dd if=/fas/log/w2tape.rpt ibs=6900 obs=6875 cbs=275  
conv=block | dd bs=6875 of=asd conv=ebcdic
```

9. The prompt **ENTER Y TO CONTINUE, OR N TO SKIP** also displays. Enter **Y** to transfer your file or **N** to cancel the process and return to the ring menu.
10. When the file is transferred, the prompt **PRESS ANY KEY TO CONTINUE** displays. Press **<ENTER>** to return to the ring menu.
11. If an error is encountered that prevents the file from being transferred, the appropriate message displays. For example:

```
ERROR 512 OCCURRED WHILE COPYING FILE TO THE MEDIA DEVICE.
```

See your system administrator for assistance if the file fails to transfer.

Diskette

1. Select **TRANSFER**. If diskette is specified as the media type in the Set Up W2 Parameters screen, the following screen displays:

```
TRANSFER DATA FILE TO DISKETTE MEDIA:  TRANSFER  EXIT
TRANSFER DATA FILE TO DISKETTE MEDIA
```

```
-----MM/DD/YYYY
```

```
W2 FILE NAME      /fas/log/w2disk.rpt
DOSCOPY COMMAND
```

```
SAMPLE COMMAND:  doscp /fas/log/w2disk.rpt a:w2report
```

```
IF THE DEFAULT COMMAND DOES NOT WORK ON YOUR SYSTEM, PLEASE REFER TO
THE PROCEDURES USED FOR DIRECT DEPOSIT OR RETIREMENT FILE TRANSFER
TO COPY THE ABOVE FILE TO TAPE OR DISKETTE
```

```
THE SIZE OF THE MEDIA FILE IS 211886 BYTES (211 KB)
```

2. Insert a new diskette in the disk drive.
3. The name and directory path of the W2 file you created default to the **W2 File Name** field. You cannot change this information. A message also displays indicating the size of the file being transferred. For example:

THE SIZE OF THE MEDIA FILE IS 211868 BYTES (211 KB)

Check if the storage capacity of your diskette is sufficient to accommodate the size of your file.
4. The message ENTER UNIX DOSCOPY COMMAND TO TRANSFER W2 FILE TO DISKETTE displays, and a sample command appears in the middle of the screen. For example:

SAMPLE COMMAND: doscp /fas/log/w2disk.rpt a:w2report
5. In the **Doscopy Command** field, enter the command for transferring the file, following the example on the screen.

Note that your entry **must** contain a single space between the *doscp* command, the directory path/file name, and the file name for the A disk drive. Also, while you may enter a different name for your diskette copy

(*a:w2report* in the example), you **cannot** change the source directory path/file name shown for the file being transferred.

6. After you enter the command, the data verification prompt displays. Enter Y to execute the transfer or N to change the Doscopy command. To cancel at this point and return to the ring menu, press <CTRL/P>.
7. The message **VERIFY THAT THE FILE EXISTS AND CONTAINS DATA** displays after you accept the device name, and the prompt **PRESS ANY KEY TO LIST THE FILE** also displays.
8. Press <ENTER> to display the file information, which includes your user ID and group, the size of the file, the date and time it was created, the file's directory path/file name, and other data. For example:

```
-rw-rw-rw- 1 userid  usergrp  211868  Dec 28 13:42/log/w2tape.rpt
```
9. The prompt **PRESS ANY KEY TO CONTINUE** displays. Press <ENTER> after you review the file information.
10. The prompt **ENTER Y TO CONTINUE, OR N TO SKIP** displays. Enter Y to transfer your file or N to cancel the process and return to the ring menu.

If an error message displays indicating that the file failed to transfer, see your system administrator for assistance.

CALENDAR
YEAR-END
FOR
HUMAN RESOURCES

SunGard Pentamation, Inc.



Calendar Year End Synopsis:

Process last payroll check of the calendar year.

Create W-2 work file.

Create reports.

Process Calendar Year End.

Update payroll records for the new calendar year.

Process W-2's.



SunGard Pentamation, Inc.

The W-2 Copy Information Screen

COPY W2 INFORMATION

COPY W2 FILES

TAX YEAR

NOTE: THIS PROGRAM WILL DELETE ALL WORK FILES FOR THE CURRENT YEAR.

12/02/1999

No change

The TAX YEAR value is display only.

If the TAX YEAR is incorrect, return to the Set Up W2 Parameter Screen.

Sungard Pentamation, Inc.

W-2's Can Now Be Processed
Independent of the Calendar Year
End Procedures if Desired.

SunGard Pentamation, Inc.

REPORTS

Recommended Calendar Year End Reports

Calendar YTD Totals Report

Other Report Recommendations

Monthly Deduction Summary

Quarterly Salary Information

Salary and Deduction Information

Quarterly Tax Reports

Retirement Reports

Unemployment Reports

Site required reports

Any report that uses Monthly, Quarterly or Calendar values

SunGard Pentamation, Inc.

CALENDAR YEAR END FILE MAINTENANCE

This program will:

Clear: Current, Month-to-Date, Quarter-to-Date and Year-to-Date
Earnings, taxes and deduction/benefit balances.

Purge: terminated pay rates, check history information and
previously pay run numbers.

Sungard Pentamation, Inc.

Run this option:

AFTER

The last payroll of the calendar year has been completed.

The W-2 Copy has been run.

All Monthly, Quarterly and Calendar reports have been run.

The database has been backed up.

And BEFORE

The first payroll of the new calendar year has been calculated.

Sungard Pentamation, Inc.

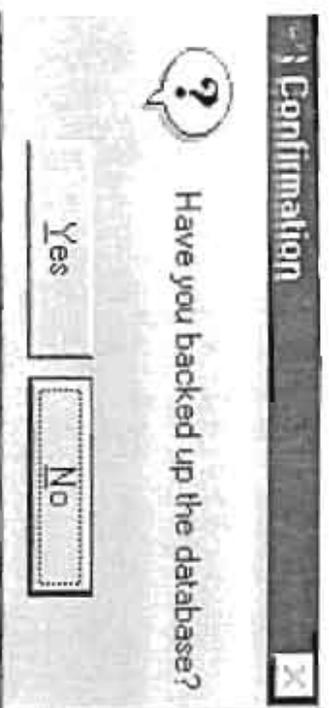
The Calendar Year End File Maintenance Screen

CALENDAR YEAR END FILE MAINTENANCE	PROCESS	END
PROCESS CALENDAR YEAR END		
END DATE TO PURGE PREVIOUS CHECK HISTORY	<input type="text"/>	12/02/99
	←	←
	←	←

Exercise caution when entering this date. Check history up to and including the date entered WILL BE PURGED.

Sungard Pentamation, Inc.

Before you proceed any further, you are asked:



It is **STRONGLY** recommended to have a backup.

Sungard Pentamation, Inc.

Prompt to purge previously used pay runs



A screenshot of a software confirmation dialog box. The title bar reads "Confirmation" with a close button (X) on the right. The main text asks, "Do you wish to purge previously used pay runs?". Below the text are two radio button options: "Yes" and "No". A question mark icon is located in the top-left corner of the dialog box.

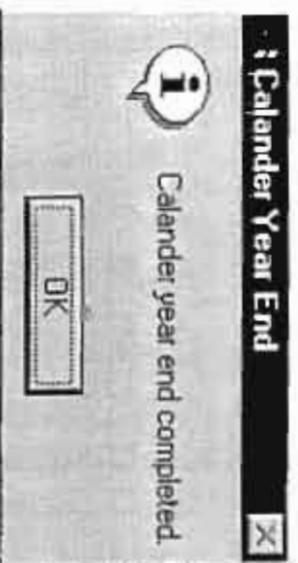
Confirmation [X]

? Do you wish to purge previously used pay runs?

Yes No

SunGard Pentamation, Inc.

Verification that the Calendar Year End
Maintenance option has completed.



Record Maintenance Activities to be Completed Before
Processing the First Pay Run of the New Calendar Year

Update Federal, State and Local tax tables as needed.

Update the Deduction Code table as needed.

Update employee records as needed.

SunGard Pentamation, Inc.

PROCESS W-2'S

Sungard Pentamation, Inc.

Create Employee W2 File Screen

File Create Employee W2 File

← → ↑ ↓

CREATE EMPLOYEE W2 FILE

CREATE EMPLOYEE W2 FILE

09/05/2002

YEAR 2002

CONTROL NUMBER 1

PAY GROUPS

BOX 12 LABEL D/B/P CODES

E	P	001
D	D	701

BOX 14 LABEL D/B/P CODES

TRAVEL	B	701
ALLOW	B	021
MD/HC	+	021

DEPENDENT CARE CONTRIBUTION D

DEPEND CARE CODES 702 702 701

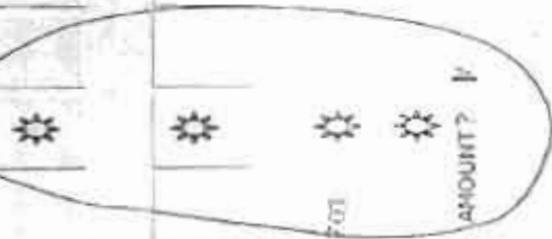
PENSION CODES 002

INCLUDE ONLY PENSIONS WITH YTD AMOUNT? F



These fields are now table verified. Table help is available in each field.

to be verified table help of field



Save this report: w2load.rpt

DATE: 11/07/00 SUNGARD PENTAMATION INC. LOADW2
TIME: 14:46:58 CREATE EMPLOYEE W2 FILE

SELECTION CRITERIA:

YEAR 2000 CONTROL NO REQUIRED
PAY GROUPS *

BOX 12 LABEL D/B/P CODES

A D 200

BOX 14 LABEL D/B/P CODES

OPTION D 200

DEPENDENT CARE D/B/+ D CODES 200

FRINGE BENEFIT B/P B CODES 200

PENSION CODES 200 Y

INCLUDE ONLY PENSIONS WITH YTD AMOUNT Y

Employee 000000299 GERALD REIMER has no earnings. No W2 created.

Employee 900800700 HOMER J SIMPSON has no earnings. No W2 created.

Employee 999999999 MARY MERCY has no earnings. No W2 created.

10 regular W2 records written

0 medicare only W2 records written

SunGard Pentamation, Inc.

The W-2 Employee Maintenance Screen for 2002

EMPLOYEE W2 UPDATE | ADD | SEARCH | NEXT | PREVIOUS | MODIFY | DELETE | END

RETRIEVE SPECIFIC EMPLOYEE W2 RECORDS

12/31/2001

TAX YR 2001 CNTRL NO 22222222 EMPLOYEE ID 000000101 SEQ NO 0
 EMTL TYPE R CHECK LOCN ADMIN
 SSN 809-86-4376
 FIRST NAME MARK
 LAST NAME ADLER
 ADDRESS 1 763 GABLES ROAD
 ADDRESS 2
 CITY ST EXTON PA
 ZIP 19806 -0000

STAT EMP RET PLAN 3RD PARTY
 ADVANCE EIC 0.00
 DEPENDENT CARE 0.00
 ALLOCATED TIPS 0.00
 SOC SEC TIPS 0.00
 NONQUAL SEC 457 0.00
 NONQUAL NON 457 0.00

TAX WAGES
 FEDERAL 55342.91 146275.00 BOX 12A
 SOC SEC 3757.20 60600.00 12B
 MEDICARE 2120.99 146275.00 12C
 PA 4241.98 146275.00 12D
 0.00 0.00 BOX 14
 0.00 0.00
 0.00 0.00

0.00
 0.00
 0.00
 0.00

No change

SunGard Pentamation, Inc.

The W2 Report Screen

PRINT PAYROLL W2 REPORTS **DETAIL** SUMMARY END

PRINT DETAIL W2 REPORT

12/02/99

TAX YEAR
CONTROL NUMBER
FICA TAX CHECK
SORT ORDER

Sungard Pentamation, Inc.

The Print W-2 Screen

Print W2 Forms

← → ↑ ↓

PRINT PAYROLL W2 FORMS PRINT AGENT INDIVIDUAL END

PRINT W2'S

09/05/02

TAX YEAR 2002

EMPLOYER CONTROL NUMBER 1

SORT ORDER** 1

PRINT EMPLOYEE CHECK LOCATION (Y/N) N

These fields will only be accessed if the form type on the Setup W2 Parameter screen is 5.

 PRESSURE SEAL FORMS
 PRE-PRINTED BACK
 PRE-PRINTED FRONT
 FORM TYPE

Form Types are E for employee forms, R for employer form, B for both.

IMPORTANT

IF BOTH REGULAR AND QUALIFIED MEDICARE EMPLOYEE W2 FORMS ARE BEING PRINTED FOR THE SAME EMPLOYER AND YOU WILL BE SUBMITTING THE W2 PRINTED FORMS ONLY AND NOT MAGNETIC MEDIA TO THE SOCIAL SECURITY ADMINISTRATION, YOU MUST SELECT "4" FOR THE SORT ORDER - SORT BY EMPLOYEE TYPE - FOR PROPER ORDERING OF THE W2'S ON THE FORMS.

New for 2002

SunGard Pentamation, Inc.

The Restart W-2 Print Screen

Print W2 Forms



PRINT PAYROLL W2 FORMS [PART] [DETAILS] [EMPLOYEE] [END]

RESTART PRINTING OF W2S

09/05/02

TAX YEAR [] LAST GOOD EMPLOYER CONTROL NO []

EMPLOYER CONTROL NUMBER [] LAST GOOD EMPLOYEE SSN []

SORT ORDER** []

PRINT EMPLOYEE CHECK LOCATION (Y/N) []

PRESSURE SEAL FORMS []

PRE-PRINTED BACK []

PRE-PRINTED FRONT []

FORM TYPE []

Form Types are E for employee forms, R for employer form, B for both.

These fields will only be accessed if the form type on the Setup W2 Parameter screen is 5.

FOR A CORRECT RESTART, THE SAME ENTRIES FOR TAX YEAR, EMPLOYER CONTROL NO, AND SORT ORDER MUST BE USED AS WERE SPECIFIED FOR THE ORIGINAL W2 FORMS. THE LAST GOOD EMPLOYER CONTROL NO AND EMPLOYEE SSN SHOULD BE TAKEN FROM THE LAST COMPLETE W2 THAT WAS SUCCESSFULLY PRINTED.

New for 2002

SunGard Pentamation, Inc.

The W-2 Magnetic Media Data Creation Screen

Create W2 Magnetic Media

W2 MAGNETIC MEDIA REPORTING CREATE TRANSFER END

W2 MAGNETIC MEDIA DATA CREATION

09/05/2002

TAX YEAR

3rd PARTY INCOME TAX

INCLUDE "RS" RECORDS

RESUB INDICATOR

TLCN NUMBER FOR RESUBMIT

NOTE: The file *w2disk.rpt* will be placed in the directory

defined by the variable FASTAPDIR

Transfer this file to the appropriate tape device.

No changes

Optional Procedures

Individual W-2 Printing

File Purge

The Individual W-2 Print Screen

Print W2 Forms



PRINT PAYROLL W2 FORMS | PRINT | RESISTANT | INDIVIDUAL | END

PRINT INDIVIDUAL W2S

09/05/02

These fields will only be accessed if the form type on the Setup W2 Parameter screen is 5.

TAX YEAR

EMPLOYER CONTROL NUMBER

EMPLOYEE SSN

EMPLOYEE NUMBER

SORT ORDER ^{W/W}

PRINT EMPLOYEE CHECK LOCATION (Y/N)

FORM TYPE | |

Form Types are E for employee forms, R for employer form, B for both.

IMPORTANT

THIS PRINT OPTION WILL NOT PRODUCE THE SUB-TOTAL AND TOTAL RECORDS REQUIRED BY THE SOCIAL SECURITY ADMINISTRATION. THIS OPTION SHOULD ONLY BE USED IF FILING ON MAGNETIC MEDIA OR TO REPLACE LOST COPIES OF EMPLOYEE'S W2'S.

New for 2002

Sungard Pentamation, Inc.

The W-2 File Purge Screen

EMPLOYEE W2 FILE PURGE PURGE END
PURGE TAX YEAR FROM W2 WORK FILE

TAX YEAR TO PURGE FROM EMPLOYEE W2 WORK FILE
CONTROL NUMBER TO PURGE

<input type="text"/>	<input type="text"/>
----------------------	----------------------



millechr@pentamotion.com

SunGard Pentamotion, Inc.

CALENDAR
YEAR-END
FOR
HUMAN RESOURCES

SunGard Pentamation, Inc.



Calendar Year End Synopsis:

Process last payroll check of the calendar year.

Create W-2 work file.

Create reports.

Process Calendar Year End.

Update payroll records for the new calendar year.

Process W-2's.



SunGard Pentamation, Inc.

The W-2 Parameter Setup Screen

SET UP W2 PARAMETERS | ADD | MODIFY | END

UPDATE THE W2 PARAMETER RECORD

09/05/2002

TAX YEAR 2002 EMPLOYER NAME SUNGARD PENTAMATION INC

ADDRESS LINE 1 3 W BROAD STREET

LINE 2 SUITE #1

CITY BETHLEHEM STATE PA ZIP 18018 EXT

PHONE 610-555-5555 FEDERAL ID # 43-990808 STATE ID # 610-0392-4948

W2 PRINT CONTROLS

PRINT NAME PRINT FEDERAL ID PRINT STATE ID 

PRINT CONTROL# FORM TYPE (1 - 5) 5 DECEDENT CODE DEC NOTIFY

COMPUTER NAME COMPAQ MEDIA TYPE D DENSITY

1099-R CONTROLS/CONTACT INFORMATION

PAYER NAME CONTROL 0000 TRANSMITTER CODE FEDERAL/STATE FILER

PRINT DETAIL PRINT EMP#/DEPT

CONTACT NAME CHRISTOPHER L. MILLER

PERSONAL ID NUMBER 30000 CONTACT FAX 610-555-1212 

CONTACT EMAIL ml1lechr@pentamation.com

ENTER TAX YEAR (EX, 1995)

OK
Exit

Valid values are:

- 1) Email
- 2) Postal Service

Required if Notify value is 1 for Email.

 Updated for 2002

SunGard Pentamation, Inc.

The Employer Maintenance Screen

EMPLOYER MAINTENANCE ADD SEARCH NEXT PREVIOUS MODIFY DELETE END
DISPLAY NEXT EMPLOYER RECORD

12/31/2001

W-2 EMPLOYER MAINTENANCE

TAX YEAR	2001	ADDITIONAL STATES/ID	TX	TEXAS
CONTROL NUMBER	666666666			
FEDERAL ID NUMBER	43-990808			
STATE ID NUMBER	610-0392-4948			
EMPLOYER NAME	SUNGARD PENTAMATION INC			
STREET ADDRESS	225 MARKETPLACE			
CITY	BETHLEHEM			
STATE	PA			
ZIP	18018	ZIP EXT	-5555	

No changes

Sungard Pentamation, Inc.

The W-2 Copy Information Screen

COPY W2 INFORMATION

COPY W2 FILES

TAX YEAR

NOTE: THIS PROGRAM WILL DELETE ALL WORK FILES FOR THE CURRENT YEAR.

12/02/1999

Rechange

The TAX YEAR value is display only.

If the TAX YEAR is incorrect, return to the Set Up W2 Parameter Screen.

SunGard Pentamation, Inc.

W-2's Can Now Be Processed
Independent of the Calendar Year
End Procedures if Desired.

Sungard Pentamation, Inc.

REPORTS

Recommended Calendar Year End Reports

Calendar YTD Totals Report

Other Report Recommendations

Monthly Deduction Summary

Quarterly Salary Information

Salary and Deduction Information

Quarterly Tax Reports

Retirement Reports

Unemployment Reports

Site required reports

Any report that uses Monthly, Quarterly or Calendar values

SunGard Pentamation, Inc.

CALENDAR YEAR END FILE MAINTENANCE

This program will:

Clear: Current, Month-to-Date, Quarter-to-Date and Year-to-Date
Earnings, taxes and deduction/benefit balances.

Purge: terminated pay rates, check history information and
previously pay run numbers.

Sungard Pentamation, Inc.

Run this option:

AFTER

The last payroll of the calendar year has been completed.

The W-2 Copy has been run.

All Monthly, Quarterly and Calendar reports have been run.

The database has been backed up.

And BEFORE

The first payroll of the new calendar year has been calculated.

SunGard Pentamation, Inc.

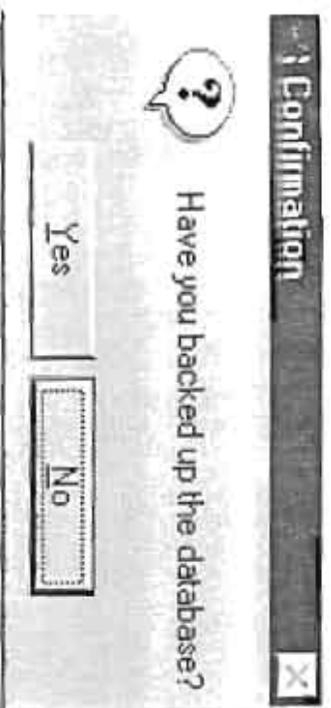
The Calendar Year End File Maintenance Screen

CALENDAR YEAR END FILE MAINTENANCE	PROCESS	END
PROCESS CALENDAR YEAR END		
END DATE TO PURGE PREVIOUS CHECK HISTORY	<input type="text"/>	12/02/99
	←	←
	←	←

Exercise caution when entering this date. Check history up to and including the date entered WILL BE PURGED.

SunGard Pentamation, Inc.

Before you proceed any further, you are asked:



It is **STRONGLY** recommended to have a backup.

SunGard Pentamation, Inc.

Prompt to purge previously used pay runs

Confirmation ✕

 Do you wish to purge previously used pay runs?

Yes No

SunGard Pentamation, Inc.

Verification that the Calendar Year End
Maintenance option has completed.



Record Maintenance Activities to be Completed Before
Processing the First Pay Run of the New Calendar Year

Update Federal, State and Local tax tables as needed.

Update the Deduction Code table as needed.

Update employee records as needed.

SunGard Pentamation, Inc.

PROCESS W-2'S

Sungard Pentamation, Inc.

The W-2 Employee Maintenance Screen for 2002

EMPLOYEE W2 UPDATE ADD SEARCH NEXT PREVIOUS MODIFY DELETE END

RETRIEVE SPECIFIC EMPLOYEE W2 RECORDS

12/31/2001

TAX YR 2001 CNTRL NO 22222222 EMPLOYEE ID 000000101 SEQ NO 0
 EMPL TYPE R CHECK LOCN ADMIN
 SSN 809-86-4376
 FIRST NAME MARK
 LAST NAME ADLER
 ADDRESS 1 763 GABLES ROAD
 ADDRESS 2
 CITY ST EXTON PA
 ZIP 19806 -0000

TAX	WAGES			
FEDERAL	55342.91	146275.00	BOX 12A	0.00
SOC SEC	3757.20	60600.00	12B	0.00
MEDICARE	2120.99	146275.00	12C	0.00
PA	4241.93	146275.00	12D	0.00
	0.00	0.00	BOX 14	0.00
	0.00	0.00		0.00
	0.00	0.00		0.00

STAT EMP RET PLAN 3RD PARTY
 ADVANCE EIC 0.00
 DEPENDENT CARE 0.00
 ALLOCATED TIPS 0.00
 SOC SEC TIPS 0.00
 NONQUAL SEC 457 0.00
 NONQUAL NON 457 0.00

No change

SunGard Pentamation, Inc.

The W2 Report Screen

PRINT PAYROLL W2 REPORTS DETAIL SUMMARY END
PRINT DETAIL W2 REPORT

12/02/99

TAX YEAR
CONTROL NUMBER
FICA TAX CHECK
SORT ORDER

TAX YEAR	CONTROL NUMBER	FICA TAX CHECK	SORT ORDER

Sungard Pentamation, Inc.

The Print W-2 Screen

Print W2 Forms

← → ↑ ↓

PRINT PAYROLL W2 FORMS PRINT RESTART INDIVIDUAL EMP

PRINT W2'S

09/05/02

TAX YEAR 2002
 EMPLOYER CONTROL NUMBER 1
 SORT ORDER# 1
 PRINT EMPLOYEE CHECK LOCATION (Y/N) N

PRESSURE SEAL FORMS
 PRE-PRINTED BACK
 PRE-PRINTED FRONT
 FORM TYPE

Form Types are E for employee forms, R for employer form, B for both.

These fields will only be accessed if the form type on the Setup W2 Parameter screen is 5.

*****IMPORTANT*****

IF BOTH REGULAR AND QUALIFIED MEDICARE EMPLOYEE W2 FORMS ARE BEING PRINTED FOR THE SAME EMPLOYER AND YOU WILL BE SUBMITTING THE W2 PRINTED FORMS ONLY AND NOT MAGNETIC MEDIA TO THE SOCIAL SECURITY ADMINISTRATION, YOU MUST SELECT "4" FOR THE SORT ORDER - SORT BY EMPLOYEE TYPE - FOR PROPER ORDERING OF THE W2'S ON THE FORMS.



New for 2002

The Restart W-2 Print Screen

Print W2 Forms



PRINT PAYROLL W2 FORMS | PRINT | RESTART | INDIVIDUAL | END

RESTART PRINTING OF W2S

09/05/02

TAX YEAR

EMPLOYER CONTROL NUMBER

SORT ORDER**

PRINT EMPLOYEE CHECK LOCATION (Y/N)

LAST GOOD EMPLOYER CONTROL NO

LAST GOOD EMPLOYEE SSN

These fields will only be accessed if the form type on the Setup W2 Parameter screen is 5.

Form Types are E for employee forms, R for employer form, B for both.

PRESSURE SEAL FORMS

PRE-PRINTED BACK

PRE-PRINTED FRONT

FORM TYPE

FOR A CORRECT RESTART, THE SAME ENTRIES FOR TAX YEAR, EMPLOYER CONTROL NO, AND SORT ORDER MUST BE USED AS WERE SPECIFIED FOR THE ORIGINAL W2 FORMS. THE LAST GOOD EMPLOYER CONTROL NO AND EMPLOYEE SSN SHOULD BE TAKEN FROM THE LAST COMPLETE W2 THAT WAS SUCCESSFULLY PRINTED.

New for 2002

SunGard Pentamation, Inc.

The W-2 Magnetic Media Data Creation Screen

Create W2 Magnetic Media

W2 MAGNETIC MEDIA REPORTING **CREATE** TRANSFER END

W2 MAGNETIC MEDIA DATA CREATION

09/05/2002

TAX YEAR

3rd PARTY INCOME TAX

INCLUDE "RS" RECORDS

RESUB INDICATOR

TLCN NUMBER FOR RESUBMIT

NOTE: The file *w2disk.rpt* will be placed in the directory

defined by the variable FASTAPDIR

Transfer this file to the appropriate tape device.

No changes

SunGard Pentamation, Inc.

Optional Procedures

Individual W-2 Printing

File Purge

Sungard Pentamation, Inc.

The Individual W-2 Print Screen

992 Print W2 Forms

? [Icons] ← →

PRINT PAYROLL W2 FORMS | PRINT | REQUEST | [Icons] | END

PRINT INDIVIDUAL W2S

09/05/02

TAX YEAR
 EMPLOYER CONTROL NUMBER
 EMPLOYEE SSN
 EMPLOYEE NUMBER
 SORT ORDER
 PRINT EMPLOYEE CHECK LOCATION (Y/N)

PRESSURE SEAL FORMS
 PRE-PRINTED BACK
 PRE-PRINTED FRONT
 FORM TYPE

Form Types are E for employee forms, R for employer form, B for both.

These fields will only be accessed if the form type on the Setup W2 Parameter screen is 5.

*** IMPORTANT ***

THIS PRINT OPTION WILL NOT PRODUCE THE SUB-TOTAL AND TOTAL RECORDS REQUIRED BY THE SOCIAL SECURITY ADMINISTRATION. THIS OPTION SHOULD ONLY BE USED IF FILING ON MAGNETIC MEDIA OR TO REPLACE LOST COPIES OF EMPLOYEE'S W2'S.

New for 2002

Sungard Pentamation, Inc.

The W-2 File Purge Screen

EMPLOYEE W2 FILE PURGE PURGE END

PURGE TAX YEAR FROM W2 WORK FILE

TAX YEAR TO PURGE FROM EMPLOYEE W2 WORK FILE

CONTROL NUMBER TO PURGE



millechr@pentamation.com

Sungard Pentamation, Inc.

CIRCUIT
CLERK
POLICIES

DEKALB COUNTY GOVERNMENT

CIRCUIT CLERK PROCEDURES

Last Updated (9-23-2009)

DAILY DEPOSITS

1. \$20.00 goes in cash register every morning. The cashier is given two fives and ten ones to start the day.
2. Add up checks and cash from the cash register. Check them against totals on register tape, a copy of which is attached to this sheet. Also verify the Master Card/Visa total number against the tape. The total of checks, cash and credit card should total the tape from the register.
3. If the totals do not match have someone check your work, then: If we are over, add the extra money in clerk's fees and make a note of the difference on the tape. If we are under, subtract the money from clerk's fees and make a note of the difference on the tape also.
4. Fill out deposit slip from the T&C Deposit Book.
5. Count all the money entered on previous day. Check each person's total bond entered with the amount of bond on his or her financial summary. Put the total of all of these on a T&C deposit slip and write the word BOND across the middle of the slip.
6. Count cash for civil and child support and make sure it totals what has been written on the deposit slips.
7. Combine all cash, count and make sure it totals the cash amount you get when you add the cash amounts from all deposit slips. All money should be facing the same direction. Lowest denomination on the top of the stack. Money should be clipped as follows: ones - \$25.00, fives - \$100.00, tens - \$250.00, twenties- \$500.00, fifties - \$1,000.00 and hundreds - \$1,000.00.
8. Add all the checks together and keep a running tape to submit to the bank with the checks. All the checks on deposit slips should total the tape total. Fold the tape and rubber band with the checks.
9. The total deposit should equal totals of all deposit slips, minus MasterCard/Visa amounts as those are sent to the bank the night before.

BALANCING THE FINANCIAL SUMMARY

**This is to be done daily after the deposit

1. On the left hand side of the financial summary, write down the TR/CM bond amount, under that write the TR/CM cash register deposit amount. Draw a line and write a total.
2. On the right hand side of the summary, write down net deposit total number and total bond receipts off of the financial summary, juvenile amount off of the register tape itself and clerk amount off of the register tape itself. Draw a line under it and total. These totals should match, but if they do not you have to figure out where the difference is, fix the problem and re-run the financial summary.

MAUREEN A. JOSH
DEKALB COUNTY
CIRUIT CLERK

Z 07-31-2000 15:27
KATHY 9903

Z 98
0012 TRANS

CASH No 40
\$4389.88
CREDIT CARD No 1
\$113.00
CHECK No 41
\$5744.00
RF No 2
\$480.00
NS No 9

credit card total
check total

Z 98
0015 DEPT

TRAFFIC 52
\$6580.00
MC-VISA 1
\$3.00
BOND 1
\$38.00
OV 1
\$65.00
DT 1
\$100.00
CLERK 3
\$12.00
CF-CM 20
\$3248.88

TL 79
\$10046.88

total of all money taken in (cash credit cards + checks)

MAUREEN A. JOSH
DEKALB COUNTY
CIRUIT CLERK

Z 07-31-2000 15:26
KATHY 9902

Z 19
0011 FIX

GRS 79
\$10046.88
NET No 81
\$10046.88
CAID \$4189.88
CHID \$113.00
CKID \$5744.00
CRID \$0.00
RF No 0
\$0.00

This # is cash total

GT1#000000001056886.86
GT2#000000001341253.80
GT3#000000001056886.86

Hints for finding errors:

- Always check for negative numbers anywhere on the financial summary. These typically point to a case that is entered incorrectly.
- If you are off by an even amount like \$75.00, take the register tape and check all cases that paid \$75.00 and make sure that are entered in computer.
- Last resort is to take everyone's report of proceedings and compare it to case numbers and amount on register tape itself.

CLOSING THE DATE

Date must be closed each Monday after the financial summary sheet is balanced.

1. Choose E screen for Administrative Controls.
2. Choose a support code maintenance
3. Type DO on SPCD type.
4. Tab to SPCD code and type de.
5. PFS to update

RINGING OUT CASH REGISTER AT THE END OF THE DAY

Put key to ZI
Put in Clerk ID#
Type in 11
Hit cash

You will get a small tape report for this function, next hit cash and get another report that is the regular z report that we are familiar with.

Now you can put key back to R1

"ON THE ROAD" CREDIT CARD INSTRUCTION

1. Always put the credit card number through the machine and get a receipt first. On the signature line of acceptance forms, write "on the road." You do not ring the "one the road" credit cards in the register.
2. Take the white credit card bond form off of the ticket and staple it to the yellow copy of the credit card acceptance form. Put this in the yellow envelope marked credit cards the basket on the bookkeepers desk.
3. Take the white copy of the receipt and save it to check the totals on the credit cards at the end of the day.
4. Go to case initiation screen and initiate ticket as usual. When you get to "bond type," the codes are as follows:
 - a. 24 full cash bond
 - b. 26 10% bond
 - c. 21 charge card denied
5. On the "bond amount" and "deposit amount" lines, put the amount of the bond excluding the credit card fee. For example, if it is a \$75.00 ticket with a \$3.00 fee, you put \$75.00, not \$78.00.
6. After you get a case number, put the case in the basket for *PAT* to put in a

- jacket as usual.
7. At the end of the day, check the totals on the credit card machine. This total will include not only the bond credit cards, but also the credit cards the cashier received through the mail or over the counter.
 8. You must keep the bond receipts separate from the cashier's receipts for purposes of the deposit. The total of the cashier's credit cards go on the traffic and criminal deposit slip. The total of the "on the road" receipts go on the bond deposit slip.
 9. You still do not include any of these totals in the big deposit that goes to the bank. These have already been submitted electronically.

TO ENTER BOND MONEY ON PENDING CASES

1. Go to record maintenance
2. Select I for process screen
3. If screen says SRV, served, then go straight into docket. If not type SRV and date it was served.
4. Next, scroll down to next date and type STH for event code. Type next date and time. Time is a 1 for 9:00, 2 for 10:30 or a 3 for 1:30.
5. F5 to update and F9 to confirm.
6. F11 to advance to the docket screen
7. F4 to add. Type docket code of "BAIL" for bail bond form. F4 to add it, F2 to do to previous level.
8. Choose E for bond screen. Enter case number
9. F4 to add bond. Bond type is 04 for full cash, 06 for 10%, 24 for credit card full cash and 26 for credit card 10%. Type bond amount and deposit amount. For example, if the bond was \$1,000.00, credit card 10%, the bond amount is \$1,000.00 and the deposit amount is \$100.00. Or if it is full cash, both fields would be \$1,000.00. Then F4 to update.
10. F2 to go to previous level. Choose A for case screen. Check court location if our location in the computer does not match the one on the bond form, change the computer. 92 is room 100, 93 is room 200, 94 is room 204, 95 is room 300, 96 is DeKalb and 97 is Sandwich. Simply type the number of location you want on location line and F5 to update.
11. F2 to go to previous level. Choose D for party screen if there is a bond surety to be added. F10 to display parties already entered. If there is not an S1 already, F2 and type S1 on party type line and enter. Fill in amount of surety posted for defendant and bond type (same as above choices for bond type). Tab down and type address of surety. F4 to add. If S1 is already taken, use S2, S3, S4 etc for whatever the next number should be. **We only add the surety if the bond form is filled out correctly and the defendant has signed the line assigning the bond to the bond surety.
12. Five all bail bond forms to *KATIE*. They are then double checked for accuracy and placed in the files.

CHECKS

Copies of checks for traffic and criminal are entered into the computer the same way as child support except for the account numbers. There is an account number for bond transfers, bond refunds and restitution to be paid. Once a month, there are distribution checks that need to be entered. These are entered a little bit differently. Instead of typing payable to the DeKalb County

Treasurer, you usually type the account name. For example, a check made out to the treasurer for court security fees is typed payable to court security. When you type the first few letters, the name should pop up. Some checks have more than one account type on the bottom. For example, the big check to the treasurer is made out to receiving agencies in QuickBooks, the following accounts should automatically show on the bottom for you to fill in account amounts:

210	10%	2310-4501	Clerk
211		Clerk	2310-4501 Clerk
212		Notices	2310-4501 Clerk
213		States Attorney	2710-4501
240		Receiving Agency	2310-5011 County Criminal
240		Receiving Agency	2310-5031 County Traffic
235		Court System Fee	2210-5031 Court System Fund
240		Receiving Agency	2310-5031 Bond Forfeitures

These amounts are found on your receipt to the treasurer and in the greenbar reports that the Circuit Clerk's office receives from Kane County.

Crime lab clerk fees are made out to the crime lab and the account is clerk.

Always watch the account type and make sure it is right.

If anything is unclear, you can always look back at last months and how it was entered into QuickBooks.

INSTRUCTIONS FOR REPORTS TO THE COUNTY BOARD

Balance on the top is as of December 1 of the last fiscal year.

The "cash on hand" is the balance on hand of the previous year.

Receipts are all of the deposits made in the daily book at the bank except credit cards plus interest plus trust money.

Master Card/Visa fee is the amount of deposits made in the daily book that say MasterCard/Visa fee on the slip.

The total receipts line item is the total of all things above it, the investments, cash on hand, receipts and MasterCard/Visa fee.

Investments will probably always be the same. Just check and make sure the bank names are still correct.

Checking account balance is the balance to date on QuickBooks.

Accounts payable are the distribution payments, restitution payments, bond refunds and transfers that are not accounted for in QuickBooks for the month ending your report.

Balance on hand is total investments plus checking balance minus accounts payable.

Total receipts have to match total distribution.

Law enforcement column is overweights not LEADS maintenance.

Use amounts for the rest of report from QuickBooks or distribution receipts to the county. Use the last five months totals and the numbers from the distribution for the month ending the report. For example, if you are doing the report for May, use December, January, February, March, April and May's distribution numbers.

DRUG FINES

A drug assessment fine is put on the sentence screen as an additional fine. (301 is still the code for fine type, there is no additional code for that.) After you type an amount on the additional fine line, the computer will take you to another screen to choose where to distribute the fine. You

want to choose "drug treatment". Just type the amount on the line next to drug treatment and update by using F5.

Crime Lab Fees are usually around \$50.00 and go on the crime lab line. Nothing additional needs to be done with these.

Street Value Fines are a little more complicated. The amount will be given for instance, the order will state, "street value fine of \$100.00 to be paid by defendant." This gets broken down to go to three different places. 12.5% of the total goes to the Juvenile Drug Fund, 50% goes to the County Drug Fund and 37.5% goes to the Agency Drug Fund. So if the fine was \$100.00 it gets broken down as follows:

\$12.50 juvenile drug \$50.00 county drug \$37.50 agency drug

SPECIAL PROBATIONS

710 and 1410 probation no longer exist. These are not called 550/10 probation and 570/410 probations. These are probations that first time drug offenders are eligible for. If they receive this type of probation and get into no further trouble, they can have their case expunged five years after the probation is over with. This allows a first time drug offender who stays out of trouble the ability to expunge a felony file five years after the probation has been completed.

AMENDMENT/CHARGE SCREEN

You amend the charge whenever the state files any information that changes the charges or an amended complaint or information that changes the way the charges have been filed. We only update (type over the charge that's already there) if we filed the charge wrong in the first place. For instance, if a retail theft charge has been entered as a class four and it should have correctly been a class 3 then you can type over the charge and update it.

EVIDENCE PROCEDURES

Whenever an exhibit is admitted, it becomes the responsibility of the circuit clerk. The clerk is responsible for the exhibits needing to be in the file everyday of the trial. Attorney's can look at and use exhibits in the trial each day but need to remain in the eyesight of the clerk. At the completion of the trial the exhibits can either be placed in the file or in the vault depending on the size of the exhibits. If the exhibits are paper that fit in the file place them in an envelope clearly marked "Exhibits" and date it. This envelope is then placed on the left side of the file. If they are too large and do not fit in the file, they go in the second floor's evidence room. You get a number for them from the book on *BONNIE'S* desk (ask and you will get instructions on how to number exhibits. The number will be 99EX____. Take this number and put it in the computer. The code for exhibits filed in vault is EXVLT and the code for exhibits in the file is EXFIL.

GRAND JURY

Grand jury indictments are returned in the afternoons. They will call you anytime between 3:00 and 4:30 and ask you to come to the courtroom. Take a pile of unfiled felony jackets, a pen and file stamp with you. Please announce to the office downstairs that no felonies should be filed until you get back so that the numbers are not out of order. The clerk will usually stand by the counsel table in Judge Engel's courtroom and hand indictments and orders as Judge Engel is signing them. Some of them have case numbers on them already. The indictment gets a red tab

on it (like an information) and goes in the docket screen GJRPT. Then check the charge screen and make sure that the charges mirror the charges in the indictment. If it does not, amend them. New cases with indictments will also be filed. The clerk will assign them the numbers in the order of the file jackets you have brought with you. Return to the office and put all the files in the case initiation screen in numerical order. These are filed the same as a normal felony except that the document type is 2 for direct indictment instead of 1 for complaint. The last task will be to make copies of every indictment you received for the state's attorney's office. This is necessary because they return the originals as soon as they get them and do not make copies first.

QUICKBOOKS DATA ENTERED DAILY

All daily entry is done in memorized reports. Civil and child support total deposit amount goes in the debit column as transfer cash. Child support undeposited amount also goes in the debit column and it is the 2nd 360 account on the list. Everything else is a credit. Clerk's fees are a total of the civil tape of filing fees, copy fees, research fees, appeal fees or jury demand fees. Everything else is clearly labeled.

Juvenile entry is not done daily. This is done only when the office has a financial summary for juvenile. It is self-explanatory. The net deposit total amount is the debit transfer cash amount. The bond applied, forfeiture and final time payments amounts are also debits and everything else is a credit. The first time payment account on the list is the regular time payment amount and is a credit. The second one says the same thing, but is for final time payments and is a debit.

Traffic and criminal requires two entries. The first one is the traffic and criminal entry. The transfer cash is a debit and is the total of the cash register and bond money receipts, minus any juvenile income. Miscellaneous clerk's fees have been permanently added underneath bonds applied and final time payments. These are the same as juvenile. The first time payment account on the list is the regular time payment amount and is a credit. The second one says the same thing, but is for final time payments and is a debit. Net bonds is the total bond receipt amount and is entered as a credit.

From the traffic and criminal financial summary, an entry needs to be made under bonds. Nothing goes into the transfer cash column. The next four entries are all credits and the net bond amount is a debit for the total of all the other columns.

The traffic and criminal entries need to be reviewed each week to be sure that the amounts have not changed. Automatically each week the entire previous week should be ordered on Mondays. This ensures that on Tuesday you will get a stack of financial summaries to look at. If anything is different, you destroy the old and change the information in QuickBooks to reflect the numbers on the newer financial summaries.

You can look at financial summaries by going into memorized transactions and choosing traffic/criminal and then clicking on the "Previous" option until you find the day you are looking for. (It will show everything, civil, juvenile, etc. so make sure you are on the right date and that the class says traffic and criminal.)

NOTE: Juvenile Bond information should be entered every time we receive a juvenile financial summary. It is the same procedure for entering the traffic and criminal bonds but you have to change all of the classifications to juvenile. (This is if there is bond or restitution information to be entered at the bottom of the juvenile sheets, if there are only zeros you do not have to enter it.)

BACKING UP QUICKBOOKS DAILY

1. You must be on the bookkeeper's PC
2. Put the zip disk in the zip drive
3. Click on "File".
4. Click on "Switch to Single User Mode".
5. When the message "You can now use this file in single user mode" message comes up, click "OK".
6. Click on "File".
7. Click on "Backup".
8. When the next window appears, be sure the "removable Disk (D)" is displayed in the "Save In" and that "Clerk of the Circuit Court" is displayed in "File Name".
9. Click "Save".
10. When the message "Clerk of the Circuit Court already exists. Do you want to replace it?" appears, click "Yes".
11. Backing up the data takes less than one minute. When you receive the "Your data has been backed up successfully" appears, click "OK".
12. Click "File".
13. Click "Switch to Multiple User Mode".
14. Click "OK".
15. Remove the disk and date it.

DEFENDANT OVERPAYS

1. Money needs to be put in as bond and then applied.
2. If sentence and charge information are already in, you have to go through the following steps to add bond:
 - A. Go to case screen and enter case number.
 - B. Change phase to CN (F5 to update that)
 - C. F2 to go back to record maintenance
 - D. Choose E (bond) screen
 - E. Enter case number
 - F. F4 to add bond
 - G. Bond type is 04-it is always a full cash bond in this instance
 - H. Deposit amount and bail/bond amount are the same number as whatever monies were paid.
 - I. F4 to add
 - J. F2 and choose A for case screen again
 - K. Tab to case phase and change back to PS
 - L. F5 to update

3. If sentence into is not in and it is a PR phase case, then go to bond screen, put in case number, enter and complete steps F through I. Then put the case in the money to be entered bucket and write apply bond on the back of the case.
4. If money was entered through step 2, you apply it the following way:
 - i. Go to B record maintenance
 - ii. Choose F for financial
 - iii. Enter case number
 - iv. Write 301 for code
 - v. F4 to add
 - vi. Then f9 to refund excess
 - vii. Check amount to be refunded carefully because the computer does not always refund amounts properly.
 - viii. If amount is correct then enter amount to be refunded, enter and F9

NSF CHECK

File numbers should be on all checks returned from the bank. Pull files and take dead stickers off of the file. Choose a date about three weeks away if file has no court date coming up. Choose a Friday at 10:30 am for the payment date. To enter date, go to case continued screen. OCNC is code that is used, then date and time, then location is 92 and judge is 46.

Write in red on front of file NSF. Write on red on back "NSF received. Defendant sent notice for DATE" Also, cross off the printed receipt in red.

Go to financial screen, enter case number, enter 902 code, tab to check, put in check number exactly the way it appears in computer. Tab to reference/batch, type the court origin that was entered at the time of payment (it's usually 92), then year, month, day, then the clerk's initials who entered payment.

Remember to remove all black tabs from case before filing it. Make a copy of the check and give to the clerk along with the notice slip from the bank.

Put original check in court file and file case away.

ENTERING PAYMENT ON NSF CHECKS

Go into financial screen under code and enter 152 and the amount collected. Then add. Lastly, put black tab and line on file and give to clerk with a note that it is a paid NSF.

NOTE**

If you have a case where a check is bounced for restitution or for an overpayment where we refunded money, you cannot follow these steps. You can send defendant a notice with a new court date, but you cannot enter NSF on financial screen. Still put check in file and give copies to clerk. When check is paid, note it in computer on docket screen and notify clerk. Send NSF payment to bank on separate deposit slip instead of ringing it at the register. Write case number and NSF paid on deposit slip.

RETURNED BOND CHECK

Go to docket, enter case number, hit F4 to add, then docket code CKRTD, then F4. The computer will ask for check number and who check is made out to. Type this info and F4.

FINANCIAL SYSTEM ENTRIES

To Delete in Financial

Put a D next to line to be deleted and hit F17 or shift F5 on the PC

To Update

Put a U next to line to be deleted and hit F17

To Add

Put an A to the left of current date on financial and hit F17, this will bring up a blank financial entry and you can add the date, codes etc and hit F17 again.

ALWAYS NOTE ON DOCKET SCREEN WHY YOU ARE MAKING ANY TYPE OF CORRECTION OR ADJUSTMENT FOR FUTURE REFERENCE

To Order Financial Summaries and Report of Proceedings On Line:

Logon TCXBATCH DEK (Enter)

Password TCXBATCH (Enter)

TCX (Enter)

Origin of 92 Prints TR/CM

Origin of 98 Prints Juvenile Financial Summaries

The directions on how to print these are in civil. Check with civil before you tell the computer to print because they may be running something else.

To update an agency address, go into name/address maintenance and update the ag and the da both (for checks automatically printed by distribution).

CORRECTING AN ERROR

When the office is correcting an error, such as a child support error that money was taken out of the misc. clerk account, the procedure to put into QuickBooks at the end of the month is:

Use the accounts of miscellaneous clerk and void transactions. To increase the misc. clerk account, the account is a credit and the void transaction account is a debit. To decrease the misc. clerk account, the account is a debit and the void transaction account is a credit.

To put in the previous month's mc/visa and bank interest for purposes of distribution, go to the memorized transaction list and pick the month end adjustment mc/visa fee entry.

The credit card fees are a debit to the 370 interest account and a credit to the credit card account. They are classified as child support/civil. The bank interest is a credit to the 370 interest account and is classified as child support/civil. It is also a debit to the 370 interest account.

To get the correct amount of mc/visa fees, look at the previous month's statement. Add up everything under financial detail except the two entries of MasterCard sales discount and visa sales discount. It usually does not add up to much more than 15 or 20 dollars. The statements are then filed under mc/visa in the bottom right-hand drawer of the bookkeepers desk.

TICKET PROCEDURES

CASE INITIATION

After logging on and entering initials and password choose option A for case initiation.

If you have a valid DL# for DeKalb, Kane or Kendall Counties, enter the DL# in the DL field. Tab down to document type and put in the appropriate number for type of charging documents. Enter the 1 digit number and press enter. If DL number is valid, all pertinent info will appear; name/address etc., fill in the variables, as the curser moves to the ones that need to be added. Put in agency number and ticket number. Tab down to the offense space. Look up the offense table and enter the 7 digit number. Put in S for state offense or L for a local offense, put in the offense date, the arrest date, and the next court date. Fill in the must appear indicator with Y for yes, or N for no. The officer's ID# must be entered along with the arresting agency's number. Hit enter. If no asterisks appear hit PF4 to initiate. The screen will give you the case number assigned. If an asterisk does appear you must go back to that line and correct the "mistake" that the system is not taking. Then hit enter again and so on.

For CF's CM's and OV's. If you don't have a DL#, tab down to IL and erase. Tab down and put in your document number (i.e.9 equals a felony case), and enter. This brings up your new case initiation screen. Fill in the variables and when complete, enter. If asterisks appear, correct and enter again. If all is OK, press PF4 to initiate. This will give you your new case number.

MONTHLY DISTRIBUTION

First check on TCXBCAD (additional fine report)-pull any cases with money going to the drug fund. Also pull any cases with an asterisk by the case number under additional fine. Next print the financial screen for all of these files. You do this by putting the case number in the financial screen and hitting F12 while the case is up on this screen.

Then make sure that the money has not already been distributed. If it has, delete the 242 or whatever code it is (usually 242) and subtract that amount from report total. Also, note on the docket screen in computer why you made adjustments. Keep the financial screen page you printed with the monthly distribution records for the cases that needed to be adjusted. Also, have the clerk rerun all distribution reports when you make any kind of financial adjustment to any report. (Her # is in the bookkeepers Rolodex as the first notecard, it is used often).

You cannot have negative numbers on the TCXBCKDB. If you do, there is probably a problem with the drug fines, crime lab areas. Then you need to look closer at the subsequent sentence page and the cases with 837 etc. codes if the area that is negative is the 237 area. Sometimes older felony cases that are subsequent sentenced can throw the drug fund areas off. You can figure out the problem cases from the subsequent sentence, NSF, and reinstatement reports and call clerk if you cannot see the problem.

NOTE: The codes on these reports are 200 codes if they are normal category codes and 800 codes if they are voids. For example, probation fees are 245 but if they are on the VOID reports

they are listed as 845. All the Void reports need to be entered into QuickBooks under the Month End Adjustment Group on the memorized Transaction List. Also, the previous months bank interest and MC/VISA fees must be entered into QuickBooks under MC/VISA fees in the Month End Adjustment Group category.

Now you can print the monthly report from the Memorized Reports list in QuickBooks. Compare these figures to the figures on the Kane County Distribution report. They should match and if they do you should call the clerk again and tell her to put your distribution checks in the queue. They will tell you probably they will put them in overnight and then you can tell the clerk to print them for you the next day. If the figures don't match, you have to figure out why, fix the problem and re-run all of the distribution reports. Also you should print your Agency financial summary before you run checks and check the individual totals of the agencies to the agency totals on the TCXBCKDB. These numbers should match. NOTE: On the TCXBCKDB, the county sheriff plus the townships equal the county sheriff on the AGFS report. And on our QuickBooks spreadsheet, the surcharge is the total of the clerk's 2% Retention, 98% surcharge and the Leads Maintenance Fund. Tell the clerk when you want her to run your AGFS report and she will. After you print the TCX checks, call the clerk and tell her the check numbers that were used and she will re-enter AGFS. The clerk should reprint this and we keep it in the book in the 3rd drawer down in the left-hand filing cabinet by the bookkeepers desk.

Civil checks are typed by the bookkeeper. There should be ten checks that you type. Type the date on them, the amount and under case title, you type "Month Civil Distribution". The reference number line gets a separate code for each check and they are as follows:

Court Security	2650-4532
Document Storage	5360-4518
Annual Support	5350-4801
Interest Income	2310-5501
Law Library	5610-4551
CAF	5340-4513
Civil Clerk Fees	2310-4501
Court Fund	2210-5031
Marriage Fund	No Code
Miscellaneous Clerk	This number comes from the traffic/criminal QuickBooks Sheet 2310-4501

The traffic/criminal checks that go to the Treasurer also need a code on them. They go in the reference number space also and are as follows:

Victim Impact Fund	No Code
CAF	5340-4513 These two things are added and the amount is
DSP	5340-4536 on one check so you write both codes on check
Court Security	2650-4532
Document Storage	5360-4518

(There is one very large check to the treasurer which is a total of county fees, state's attorney fee, criminal, traffic, felony and forfeitures. On the reference number for this check you write DF, SA, CC, CT,DF and FORF. The check to Waubensee you write Driver's Safety on with no code.

Crime Lab Clerk	2310-4501
Crime Lab Fee	No Code Goes to ISP
Probation Fees	2930-4535
County Drug	2310-5041
County Fee	2310-5025

2% Surcharge	2310-4501
One State Treasurer check is 98% surcharge with no code	
1% Leads is made out to Illinois State Treasurer-Leads Maint.	
VCV	No code made out to Illinois State Treasurer
Drivers Education	No code made out to Illinois State Treasurer
MC/VISA	No code made out to DeKalb County Government
Juvenile Drug	No code made out to Il Dept of Human SVC
16.825% State Fee	No code made out to Illinois State Treasurer
EHM Fees	2930-4527

The agency checks get mailed to them along with their greenbar page from the AGFS. This is the copy of the report that we use to balance to. We will keep the second report that is printed with the check numbers on it. On the City of DeKalb's check please write Police Department somewhere so it gets to the proper department.

Juvenile is the same thing as traffic and criminal. You have to call the clerk and request that she run your juvenile distribution reports, they do not automatically print these as they do the TR/CM pages. You will check the juvenile monthly QuickBooks report against the TCX report and ask the clerk to put them in the queue. You do not need to call with the check numbers because there are not that many. You will write the codes on the reference number line, like CAF is 5340-4513, the codes are the same as above. The large juvenile check is for clerk, PD, court fund and you write this on the check.

A sheet needs to be filled out for DM/TR and for Juvenile to go with the County Treasurer checks. This sheet is on WORD and you print out each month and complete. A copy is kept in the right-hand file drawer of the bookkeeper's desk. On the treasurer's sheet, the clerk's fees are the 210, 211, and 212 added together from the TCX sheet and you add the other things and subtract from the total of the check to figure out the county traffic amount. All the other amounts can be found on the TCX sheet. (Criminal is misdemeanor plus felony.)

CLAIMS PAYABLE

When claims come in check for validity, date, year, account number.

If a temporary vendor number has been assigned go into Pentamation and assign a permanent number. This will then have to be changed on the file of claims that have been submitted to Leanne.

Open claims database which is AP-Claims on desktop.

After the departments have submitted the claims, changes can be made to claims. When you are finished with a claim press total claim and you will then have access to any other claims that you need to change. When you total a claim that you have made dollar changes to you will get only the additional amount. The claim itself will have a new dollar amount for the total.

There is a screen that you will use that allows you to be sure that all of the steps have been covered. It first shows that the departments have submitted and then you will check after you have looked at them and check the box that says no and it will change to yes and then you will export the claims from the claims database to Pentamation. If the total from the claims database is different than the total that has exported to Pentamation you will need to go to load external on the A/P screen. Then go to the J drive and use the AP folder. This folder contains all of the department numbers and you will go into the dept. number that you are working with and look at the claim that didn't export and then make changes and try to export again.

Steps

Claims Database

Export

Go to Department # and click on first icon. Make sure that the year is correct on claims. If okay exit, then exit again.

Preview report – Make copy of report for the board

Then to Pentamation and load external

Hit magnifying glass and open the AP folder. Choose the department number that you wish to check on.

Claims List for County Board

1. The claims that were done by the departments in the claims data base are the bulk of the information for the claims list presented to the County Board monthly for approval. Once all the claims are complete and very likely before you have actually run the checks because of the timing of the whole process you will need to prepare the claim list. Start in the claims data base and under reports, select claims list. You will need to select the correct county board date and print a county list and a forest preserve list. You will also need to select a funds total report to print.
2. There are additional pieces of the report that is sent to the board that you will receive from other sources. Our payroll person will provide you with two of these pieces. You need the County Board per diem and mileage sheet plus the Payroll charges sheet to insert.
3. The Nursing Home accounts payable person will give you the claims current list of claims that they want submitted for payment.
4. If you have had to do payments during the month in addition to the regular monthly claims you will need to print a report for these items too. We call these checks Emergency checks and you will print this report the same way you print the regular claims list except you will insert a date range instead of selecting the county board date. Follow the prompts on the screen. One of the prompts is to print a copy and another is to email a copy to the County Board secretary Do both of these to complete the process.
5. The last piece is the cover sheet to the report. It is currently done on Word Perfect. It is called the resolution with the county board month and year when looking for the file to update each month. Example : ClaimsResolutionAug09.wpd The date will need to be updated each month along with all the dollar amounts for each section. The last line of the resolution itself contains the total which you need to calculate the new total and insert. Print the pages for your report. You need to do this process for the county and the forest preserve. This file will also need to be emailed to the county board secretary.
6. You now have printed pages for all the pieces to the monthly claims report for the board. Arrange the report pages in the order the resolution page indicates. The forest preserve report is done the same way but it will not contain a payroll sheet only the information from the payroll report It will not have a Per Diem Sheet either.
7. Take the two completely assembled reports to the County Deputy Administrator for review. When the approval has been given you will need to make a complete set for yourself and the original is taken to Facility Management for printing. They will produce however many the county board secretary has requested. You will receive several copies back to file when they are completed.

8/12/09

New claim process

1. Each department will send you the printed claim forms along with a report of claims they have submitted to you for payment.

2. You will need to review each claim for a number of things such as:

The correct claim date(county board date) is necessary or it will not be on the report and not included in your dollar total. It should not read Emergency if it is a regular cycle claim.

Make sure it is a current invoice. Do not pay from a statement or a past due balance that does not have a invoice attached also.

If there is an invoice number or account number on the invoice make sure it is listed.

The claim form should have information that is important to the vendor for applying the payment correctly. Remove clutter that does not belong on the check.

If they are paying a vendor that you know there is more than one address for, check the invoice to see if they have chosen the correct one

Check the expenditure account number, if it is obviously wrong you will have to correct it but I generally trust they have used the line item they believe to be correct.

Check to see if they have listed every invoice attached and try and verify the dollar amounts. There needs to be an invoice or an explanation for every item to be paid.

If they have requested the payment to be a separate check or if you know that it will need to be a single check such as a check to purchase postage you will have to make that addition to the data base. The department does not have that capability.

Every claim needs to be signed by either the department head or their designated employee.

3. Anything you have found that needs to be corrected or added you will have to do on the data base. You have to select the correct board date. Then you have to select the department from the list that you need to work with. You need to find any and all claims that need adjustments. You can do this several ways. You can scroll through them one at a time or you can search by more specific means such as vendor number. Follow your options on the screen. If you make any changes to the dollar amounts being paid you will have to run a new report when you have completed your revisions to make sure that the new total is what you want. I keep this report.

(You may have to stop the check process and move to the Claims list for the County Board at this point or soon to stay within the time frame allowed to get the list together for the packet.)

4. Once you have reviewed and approved that your numbers and information is correct you have to view and approve the list and dollar amount. On the export screen there are 3 columns for each department. You do your revisions and corrections in the first column. The second column shows the report with the total amount you want to be paid or export. The third one shows the date that you do the export to Pentamation. As you finish these steps there is a check mark to indicate you have completed that step. Once you have done these steps your file is ready to import into Pentamation. The date you do this will be listed on the screen. If you need to do this process again for any reason the new information will replace the first file. It will not be in addition to the first effort.

5. Now that you have exported your files you will need to import them into the Pentamation system. The file is in Fund Accounting, payable entry, batch accounts payable. Select - on the right side of the screen -load external. Double click on the magnifying glass, open the accounts payable folder and it will list all the departments. You have to highlight the department and open it, then you have to name it to complete the import. I usually give it the same number as the department. It should now appear on the batch payable list. The dollar amount needs to be the amount you exported from the data base. You can run reports to verify and make changes if needed. The process needs to be repeated for every department.

6. You will need to release and post each department on the list. Once you have, they will no longer be on the list and they will have posted to the general ledger. You can now find your payable entries in the cash requirements. This report is in the report section. Your cash requirement report needs to match the dollar amount that you have been expecting and using throughout this whole process. If you still need to make changes you will have to do it before you run the checks. In the menu Accounts Payable, payable entry, change accounts payable.

7. If you are satisfied your numbers you need to make a back up before running checks. You find this process under Applications, System Administration and Backup Fund Accounting to Disk. It will tell you when the backup is finished and you can continue with Running the checks. Go to Fund Accounting, Vendor Checks-follow the screen. There is no control number to fill in and the disbursement fund is 4999. You will need to be fill in the date of the checks and the beginning check number. The checks are printed on the HP5000. You need to place your blank checks it the bottom paper tray, face down with the top of the check to the right. The top tray must be empty. Follow the screen to complete the process.

8. Once your checks are completed, the system will ask if they are correct? If they are, you will say yes and finish the process by printing the check register and a second report will be the fund breakdown totals. Print both of these reports and make a second copy for the Treasurer. Our copy goes to the Accounting Supervisor for review before filing. Remove the lower portion of the check stub to be filed alphabetically in the Finance office. When you take the checks to the Treasurer's office to be signed give them their copy of the reports.

9. When you have the signed checks back you will need to get them ready for distribution and mailing. Pull out the checks that the departments have requested be returned to them along with any checks for employees and county funds. Sort these checks and put them in the mail boxes in

the Finance office to be available for pick up the morning after the board meeting. At this time there is a standing list of vendors that we pull regularly. This will vary. Match the checks to be mailed with the enclosures if any and be sure to mail the day after the board meeting. Do not pass out any checks early or hold any back from the mail without permission.

10. You will be left with some checks that need to be taken back to the Treasurer for deposit in county funds. Provide the Treasurer the account numbers for these deposits by looking it up in the budget book. Petty cash checks do not need account numbers as they will be cashed rather than be deposited.

Revised 8/26/09

1. Go to Fund Accounting, select Accounts Payable and then Daily Transactions. From here select Manual Checks. Follow the process to void a check. It will start by filling in the check number. You will need to verify the info and continue.

2. Print the Void Check Register by going to Accounts Payable Reports. Select Manual Check Activity from the menu and print. Make a copy for the Treasurer as well. This will correct the Finance records by automatically putting the money back in the expense line and cash.

3. Now you have to help move the money for the Treasurer. You need to do either a manual check on the system and type the Government check with the same info or do a online accounts payable entry to produce a system check. Both ways are in Fund Accounting, accounts payable vendor checks, then select manual check or do the data entry and follow the printing a check process. Either way you will charge fund 4999-1570 which if void checks.

4. You will need to run a check register for this check. The check register selection will follow the system check automatically or the manual check register will be in Fund Accounting, Reports menu. You will need to make a copy for the Treasurer as well. All Finance check register copies need to be given to the Accounting Supervisor or reviewing before you file them.

5. The check will go to the Treasurer to deposit. The deposit needs to be marked for Finance - Do not post- because that would over correct our books, this is necessary for the Treasurer to correct her bank balance. Ignore the receipt from the Treasurer when you are posting.

6. Last step to clean this up is to do a Journal entry. You need to credit the fund and account 1570 while debiting cash 0001. This clears you balance sheet entries from the check you just created. Print the Journal Entry and give it to the Accounting Supervisor or reviewing before you file it.

7. Once you have finished the check you have to mark the original claim void and the check stub in the file void.

Do not void a check written in a prior fiscal year on the accounting system. If you must void one it needs to be done on paper only for our records and the Treasurer's records.

1. Make a copy of the check if you have it for you and the Treasurer to use as a Void Check Register. Our copy goes to the Accounting Supervisor to review.

2. The money will need to be taken out of the Government checking account and returned to the correct bank account and fund by typing a check. You will not put this check on the system.

3. The typed check when copied serves as the check register for both you and the Treasurer.

4. When you give the check register and check to the Treasurer you will have to give them the account numbers for the deposit. Since it is from the prior year you may need to use a miscellaneous revenue account rather than putting it back to the expenditure. Each case may

vary. You will need to post this receipt when you get it from the Treasurer to have the correct balance at the end of the month.

5. The original claim and file check stub needs to be marked Void anytime you void a check.

8/12/09

Reports

DeKalb County Government Accounts Payable

Modules

- Enter Claims
- Submit Claims
- Locked Claims
- ERC Export
- Export
- System Administration

Reports

Claims List [X]

County Board Date: [] Start Date: [MMDDYY] End Date: [MMDDYY]

General [Print] [File] [e-mail] **Forest Preserve** [Print] [File] [e-mail]

Select County Board Date.

Emergency [Print] [File] [e-mail] **FP - Emergency** [Print] [File] [e-mail]

Select County Board Date, Fill in Start Date and End Date.

→ you need to enter the date range for the emergency list and then print

Print at: Friday, October 24, 2008 12:32:28 PM
Host: L2FNACPY07
User: Isnyder

Correct No.	Entered By	Amount
001	Isnyder	1752.81
002	Isnyder	1375.58

list of Datches

you can run Datches to review

1

2

Once you've done these steps - corrections need to be located in cash requirements and correct change on Accounts Payable

DeKalb County Government Accounts Payable

Modules

- Enter Claims
- Submit Claims
- Locked Claims
- PBC Export
- Export
- System Administration



Accounts Payable

EXIT

Created by the DeKalb County Information Management Office
Version 10.4 October 10, 2007

Reports

- Claim Forms
- Claims Summary
- Claims List
- Vendor List
- Funds Total
- Credit Card
- 1099
- Help

→ maybe you will have to add vendors - they will not be available to use until the next day - after the server has backed up the data

Miscellaneous Notes for Accounts Payable

Emergency Checks

Checks that need to be done between the regular monthly check runs are done as needed and should be discouraged when ever it is not necessary. Our policy has always been the claim needs to be in our office on Monday and we will try to process the check on Wednesday of the same week. Any of these checks are done without the board's prior approval because of the timing so they should be truly an emergency. The board will be presented with these claims after the fact in the following month's claims report in Section D-Emergency Claims. You will print this report when you are doing the monthly claims report to the board. The process of producing the check is done very much the same as regular claims.

1. The department requesting the check starts the process by producing a claim form on the claims data base. They will mark the claim as an emergency. They will put a date on the claim form that the Finance office will try to honor if possible. Sometimes the date will need to be changed by Finance to fit our schedule.
2. Follow the same procedure as regular claims to produce an Emergency check. These claims are collected for the month to verify the dollar amount of the Emergency Claim Report that will be part of the monthly claims report. Once that has been verified for accuracy, the claims are filed in the same accounts payable files. Emergency claims are filed behind the regular claims for the month.

Jury Checks

The Jury Commissioner will produce the Claim form on the claims data base so the jury costs will be included in the Emergency Claim List but the claims and checks are not done the same as regular claims or emergency claims. The jury office does the data entry for the jurors directly on the Pentamation System in a batch. Once you have received the signed claim form from the Judge it now goes back to our regular check process.

1. For jury checks your pick up the process at step 6 in the new claim process. Complete the whole check process.
2. Mail the jury checks with a simple enclosure prepared by the Jury office. These enclosures are in the left lower desk drawer. Note: these enclosures need to be updated by the jury office whenever the mileage changes or the jury pay rates change
3. Collect the claim forms with other emergency claims for the purpose of totaling the Emergency Claims Report before filing.

Voiding Checks

To void an accounts payable check is not a quick process. If it is a current fiscal year check (not calendar year) you will void it Pentamation.

■ Human Resources: Payroll System

The fiscal year-end procedures for the Human Resources: Payroll System involve the following general functions:

- Generating reports for verification, auditing, and administrative purposes.
- Clearing accrual information from the previous year on earnings, deductions, and attendance.
- Updating tables for the new year relating to pay codes, deductions, taxes, salary schedules, and calendars.
- Updating employee pay rate and deduction information.
- Liquidating payroll encumbrances in the Fund Accounting System.
- Awarding leave accruals for fiscal leave banks.

References

See the applicable FinancePLUS manuals for detailed procedures on using the options mentioned.

Procedure

To process fiscal year end for Human Resources:

1. Complete the final payroll for the current fiscal year. Perform all of the following steps before running the first payroll of the new fiscal year.
2. You may wish to retain last night's backup until the process is complete and checked.
3. Run the Applications > System Administration > Backup Human Resources to Disk option.
4. Generate all necessary reports before clearing any monthly, quarterly, or fiscal balances. Among the reports that are typically run at fiscal year end are the

following, though others may be run as well:

Quarterly Salary Information
Salary and Deduction Information
Payroll File Totals

In addition, be sure to run all relevant state reports as well as any reports you generate using third-party software that include fiscal to-date totals.

5. Run the Applications > Human Resources > Periodic Processing > Clear Monthly Totals and Clear Quarterly Totals options to clear month-to-date and quarter-to-date balances. Skip this step if your fiscal year end does not coincide with the start of a new quarter.
6. Run the Applications > Human Resources > Year End > Fiscal Process option to clear fiscal-to-date earnings and taxes, deduction/benefit amounts, and deduction salaries.
7. Verify attendance balances and rollover amounts by running the following reports:
 - Employee Leave Balances
 - Attendance Tracking
8. Run the Applications > Human Resources > Year End > Attendance Rollover option. In setting up leave records for certain accrual types, you can either reset leave banks or roll over leave banks based on parameters established in the Leave table.
9. Run the Applications > Human Resources > Year End > Fiscal Accrual option to accrue leave for employees with an accrual type of F (fiscal).
10. Use the following Applications > Human Resources > Reference Tables > Payroll options to update account numbers if your Organization Chart has changed for the new year:

Pay Code Table
Deduction Table
Federal Tax Table
State Tax Table

Local Tax Table
FICA/Medicare Table
EIC Table

or

For updating taxes and deductions, you can also use the applicable options on the Applications > Human Resources > Reference Tables > Future Changes menu.

11. If necessary, run the Applications > Human Resources > Year End > Payroll Distributions option to change account numbers in employee Pay Rate records if your Organization Chart has changed for the new year.
12. Run the Applications > System Administrator > Backup Human Resources to Disk option.
13. Run the Applications > Human Resources > Employee Deductions > New, Find or Delete options to update employee deduction records as needed.

For updating employee deductions, pay rates, and employee status, you can also use the applicable options through Applications > Human Resources > Periodic Processing > Effective Date Changes.

14. If you use the FinancePLUS Salary Negotiations System, complete all procedures for generating new year Salary Schedules.

or

Run the Applications > Human Resources > Reference Tables > Salary Schedule > Payroll > New and Find options to create and update salary schedules for the new year.

or

Run the Applications > Human Resources > Reference Tables > Future Changes > Salary Schedule option to create new salary schedules for the upcoming fiscal year.

15. Run the Applications > System Administration > Backup Human Resources to Disk option.
16. Run the Applications > Human Resources > Reference Tables > Payroll > Calendars > New option to create calendars for the new year.
17. Run the Applications > Human Resources > Reference Tables > Payroll > Job Class > Find option to assign new year schedules and calendars to existing job

classes.

18. Run the Applications > Human Resources > Reference Tables > Payroll > Job Class > New option to set up new job classes for the near year, as needed.
19. Run the Applications > Human Resources > Year End > Update New Year Rates option to update Pay Rate records for employees in job classes that contain new or changed salary schedules as well as new or updated calendars.
20. Run the Applications > Human Resources > Periodic Processing > Liquidate Payroll Encumbrances option. This option resets the following accounts in Fund Accounting to zero: Payroll Reserve for Encumbrance and Payroll Encumbrance Control.
21. Run the Applications > System Administrator > Backup Human Resources to Disk option.
22. Run the Reports > Fund Accounting > System Maintenance > Check Ledger Balances > Per Fund option to verify that all funds are in balance. (This report should only be run when all other users are logged out of the system.)

If you have any out of balance situations, call SunGard Pentamation for assistance.

23. Minimally, run the following audit trail reports from the Reports > Fund Accounting > Audit Trails menu to verify that your budget codes are in balance:

General Ledger Audit Trail
Expenditure Ledger Audit Trail
Revenue Ledger Audit Trail

In addition, run the following audit trail report as needed:

Project Ledger Audit Trail

■ Warehouse Inventory System

Warehouse Inventory fiscal year-end processes includes maintaining records, running reports, clearing yearly totals, and updating the system year and period.

References

See the applicable FinancePLUS manuals for detailed procedures on using the options mentioned.

Procedure

Complete the following steps in the Warehouse Inventory System:

1. Run the Reports > Warehouse Inventory > Unfilled Requests option to list unfilled warehouse requests.
2. Process all backorders and unfilled requests. Only requests that are filled or denied are purged when you run the Year End Procedures option discussed in Step 7.
3. Run the Applications > Warehouse Inventory > Periodic Processing > Process General Ledger Charges option to interface journal entry charges to department budgets in the Fund Accounting System. Charges are for filled requests, inventory adjustments, and stock returns.

Charging must be completed before Fiscal Year-End processing is started in the Fund Accounting System.

4. Print the following reports from the Reports > Warehouse Inventory menu, as well as any others you feel are necessary.

Departmental Charge Summary
Inventory Transactions > Detail

5. Run the Applications > System Administration > Backup Warehouse Inventory to Disk option.
6. Run the Applications > Warehouse Inventory > Periodic Processing > Year

End Procedures option. This option:

- Purges all transactions that have been reported for usage.
- Purges filled and denied requests.
- Resets the Year-To-Date Purchased and Used fields in the Inventory Catalog to zero.
- Summarizes usage information for usage history.

7. Run the Reports > Fund Accounting > System Maintenance > Check Ledger Balances > Per Fund option to verify that all funds are in balance. (This report should only be run when all other users are logged out of the system.)

If you have any out of balance situations, call SunGard Pentamation for assistance.

8. Minimally, run the following audit trail reports from the Reports > Fund Accounting > Audit Trails menu to verify that your budget codes are in balance:

General Ledger Audit Trail
Expenditure Ledger Audit Trail
Revenue Ledger Audit Trail

In addition, run the following audit trail report as needed:

Project Ledger Audit Trail

■ Fixed Assets System

Processing in this system consists of verifying information in your asset records, depreciating assets for the current fiscal year, then ending the current fiscal year.

References

See the applicable FinancePLUS manuals for detailed procedures on using the options mentioned.

Procedure

Complete the following steps in the Fixed Assets System:

1. Verify the acquisition date of assets.
2. Process depreciation and post it to Fund Accounting.
3. Run the Applications > System Administration > Backup Fixed Assets to Disk option.
4. Run the Applications > Fixed Assets > Year End Processing option.
5. Run the Reports > Fund Accounting > System Maintenance > Check Ledger Balances > Per Fund option to verify that all funds are in balance. (This report should only be run when all other users are logged out of the system.)

If you have any out of balance situations, call SunGard Pentamation for assistance.

6. Minimally, run the following audit trail reports from the Fund Accounting > Audit Trails menu to verify that your budget codes are in balance:

General Ledger Audit Trail
Expenditure Ledger Audit Trail
Revenue Ledger Audit Trail

In addition, run the following audit trail report as needed:

Project Ledger Audit Trail

■ Fund Accounting System

When you finish closing out Human Resources, Warehouse Inventory, and Fixed Assets, there are several processes involved in closing the old year in Fund Accounting and preparing the system to process transactions in the new year.

References

See the applicable FinancePLUS manuals for detailed procedures on using the options mentioned.

Procedure

Complete the following steps after all data entry for the current fiscal year has been completed.

1. Run the Applications > System Administration > Backup Fund Accounting to Disk option.
2. If you do not want to roll specific prior year encumbrances forward into the new year, use the Applications > Fund Accounting > Periodic Processing > Close Purchase Orders option to liquidate these encumbrances.

or

If you want to roll encumbrances forward to a liability or equity account, add the account and its offset account to the Balance Sheet.

3. Run the following reports:
 - Audit Trails for Period 12 of the current fiscal year.
 - Check Ledger Balances option on the System Maintenance > Reports menu to ensure that your funds are in balance. (Note that users must be out of the database to run this report.)
 - Click the Print icon for all highlighted batches listed in the batch options to create edit lists. Use these lists to determine what should be posted or deleted.

Batch Options (all options are under Applications > Fund Accounting):

- General Ledger: Batch Journal Entries
 - Budget Entry: Batch Budget Adjustments and Batch Budget Transfers
 - Payable Entry: Batch Accounts Payable
 - Vendor Checks: Batch Manual Checks
 - Receipts: Batch Receipts and Batch Receivables
 - Encumbrances: Batch Encumbrances
-
- Cash Requirement Report option on the Reports > Fund Accounting > Accounts Payable menu to check if any payments should be processed. Then process payments as needed.
 - Encumbrance Status report on the Reports > Fund Accounting > Financial Statements menu to determine if encumbrances should be closed, paid, or left open. Then process encumbrances as needed.
 - On the Reports > Fund Accounting menu, run a set of Balance Sheets and any other reports your organization wants to retain a record of prior year information.
4. Complete making entries in the old fiscal year and rerun reports as necessary to retain printed documentation of the system's data.
 5. If you want the entries to be recorded on Day 1 of the new fiscal year, select Applications > Fund Accounting > Periodic Processing > Change System Date to set the transaction date to the appropriate date of the new fiscal year.
 6. Run the Applications > Year End > Create New Year Ledgers option and check General Ledger to create General Ledger accounts with zero balance for the new fiscal year. It is highly recommended that **all** boxes in the Create New Year Ledgers section be checked and rerun at this time.

When you run the option, processing is as follows:

- General Ledger accounts are created for all funds in the new year Organization Chart.
- Funds from the previous year that do not appear in the new year Organization Chart are documented on an error log.

You can correct errors and can run this option as many times as needed to

ensure that all new year General Ledger accounts are properly set up.

Although the Create General Ledger option was run previously during FYE processing, you must run it again before running the Update Ledgers option in the next step.

7. Run the Applications > Fund Accounting > Year End > Update Ledgers option. When you run the option, processing is as follows:
 - Updates the Fund Accounting profile to Period 1 of the new fiscal year.
 - Rolls the old year's Period 12 balances to the new year.
 - Rolls the old year's expenditure control and revenue control balances into the fund balance of the new year.
 - Rolls the old year's reserve for encumbrance and encumbrance control balances into the fund balance of the new year.
 - Rolls the old year's budget expenditure control and budget revenue control balances into the budget fund balance of the new year.
 - Creates a balance sheet report for the new year.
 - Creates a project ledger for the new year for all open projects.
 - Sets the fiscal year-to-date paid amounts on vendor and payer lists to zero.
8. Run the Reports > Fund Accounting > System Maintenance > Check Ledger Balances > Per Fund option to verify that all funds are in balance. (This report should only be run when all other users are logged out of the system.)

If you have any out of balance situations, call SunGard Pentamation for assistance.

9. Minimally, run the following audit trail reports from the Reports > Fund Accounting > Audit Trails menu to verify that your budget codes are in balance:

General Ledger Audit Trail
Expenditure Ledger Audit Trail
Revenue Ledger Audit Trail

In addition, run the following audit trail report as needed:

Project Ledger Audit Trail

10. Run the following report options:

- Reports > Fund Accounting > Financial Statements > Balance Sheets and compare them to those created in Step 3 to review changes in the General Ledger accounts.
- Reports > Fund Accounting > Financial Statements > Trial Balance option and verify the new ledgers.

11. Run Applications > System Administration > Backup Fund Accounting to Disk.

12. Create and post **approved** budgets to the Fund Accounting System:

Although the Create options been run previously during the FYE processing, you must still run them again before running the Post options. This can be done in either:

- Applications > Budget Preparation > Budget Administrator > Post Budget. You must check the appropriate boxes in the Create option first, then click OK and return to the Post section.
- or
- Applications > Fund Accounting > Year End > Create New Year Ledgers. Check the boxes for the expenditure ledger, revenue ledger, and project ledger only. **Do not check the box for the general ledger.** Then select Post Ledgers and post the budget.

13. Run the Reports > Fund Accounting > System Maintenance > Check Ledger Balances > Per Fund option to verify that all funds are in balance. (This report should only be run when all other users are logged out of the system.)

If you have any out of balance situations, call SunGard Pentamation for assistance.

14. Minimally, run the following audit trail reports from the Reports > Fund Accounting > Audit Trails menu to verify that your budget codes are in balance:

General Ledger Audit Trail
Expenditure Ledger Audit Trail
Revenue Ledger Audit Trail

In addition, run the following audit trail report as needed:

Project Ledger Audit Trail

15. Update the following fields in the Fund Accounting profile, if needed: Next Req Number, Next PO Number, Next JE Number, and Next Vendor Number.
16. Change the Disburse Fund, Payroll Fund, Cash, and Payroll Cash fields in the Fund Accounting profile, if needed.
17. Run the Reports > Fund Accounting > Financial Statements > Encumbrance Status Reports and Encumbrance Activity Reports options to retain a record of prior year information.
18. Run the Applications > System Administrator > Backup Financials to Disk option.
19. Use the Applications > Fund Accounting > Year End > Roll Prior Year Encumbrances option to roll encumbrances from the old year to the new year. You can roll encumbrances into the same account, a liability or equity account, or an "R" account. You can run this option multiple times. Processing is as follows:
 - The system creates the new year encumbrance record and deletes the old record. If a budget unit for the encumbrance record is not found in the new year's Organization Chart, the encumbrance is not rolled.
 - Encumbrances are liquidated from the Expenditure and Expenditure Budget ledgers in Period 13 of the prior year. A transaction record with a code of 18 (change encumbrance) is entered in the prior year.
 - A transaction with a code of 17 (new encumbrance) is created in the new year.
20. Run the Reports > Fund Accounting > System Maintenance > Check Ledger Balances > Per Fund option to verify that all funds are in balance. (This report should only be run when all other users are logged out of the system.)

If you have any out of balance situations, call SunGard Pentamation for assistance.

21. Minimally, run the following audit trail reports from the Reports > Fund Accounting > Audit Trails menu to verify that your budget codes are in balance:

- General Ledger Audit Trail
- Expenditure Ledger Audit Trail
- Revenue Ledger Audit Trail

In addition, run the following audit trail report as needed:

- Project Ledger Audit Trail

22. Run the Applications > System Administration > Backup Financials to Disk option.
23. Run the Applications > Fund Accounting > Year End > Interim Close option to roll the balance of Period 13 general ledger, project, and revenue and expenditure control transactions from the prior year to Period 1 of the new year.

You can run the Interim option multiple times.

464038

24. Run the Applications > System Administration > Backup Financials to Disk option.
25. Complete the following in preparation for your final close.
 - Make sure all transactions to Period 13 of the prior year are entered and your audit is complete.

*if date
corres ponds
to New Year
it would still
close previous
fiscal year?*

- Run the Reports > Fund Accounting > System Maintenance > Check Ledger Balances and Reports > Fund Accounting > Audit Trails options, then review the reports to ensure that all funds and accounts are in balance.
 - Run the Reports > Fund Accounting > Financial Statements > Balance Sheets options as needed to retain a record of prior year information.
 - Run the Reports > Fund Accounting > Financial Statements > Project Status Report option to retain project information.
26. Back up the Fund Accounting database to disk and ensure that all other users are logged out of the system.
27. Run the Applications > Fund Accounting > Year End > Final Close to do a final close for the prior year. Processing is as follows:
- When you close the prior year, the system deletes closed projects and all ledgers associated with those projects.
 - In the new year, the Fund Balance account is updated with Period 13 revenue transactions minus expenditure transactions.
 - The new year's Budgetary Fund Balance account is the Budget Revenue Control ledger minus the Budget Expenditure Control ledger.
28. Verify balances as follows:
- Run the Reports > Fund Accounting > Financial Statements > Balance Sheets options as needed to review changes in the fund balances, budget fund balances, and general ledger balances.
 - Run the Reports > Fund Accounting > Audit Trails > General Ledger and Expenditure Ledger options.
 - Run the Reports > Fund Accounting > System Maintenance > Check Ledger Balances > Per Fund option to verify that all funds are in balance.

These reports should only be run when all other users are logged out of the system.

If funds are not in balance, contact SunGard Pentamation for assistance.

29. If you need to change the control account numbers in the Fund Accounting profile, contact SunGard Pentamation for assistance.
-

18. Fiscal Year-End Processing

At the end of the fiscal year, there are several processes involved in closing the old year and preparing the Fund Accounting System to process transactions in the new year. This chapter discusses the prerequisites, screens, and procedures you for fiscal year end processing. The Fiscal Year End processing options are on the System Maintenance menu.

To open the menu, select **System Maintenance** from the main menu.

System Maintenance Menu

```
SYSMAINT:  1  2  3  4  5  6  7  8  9  A  B  D  F  EXIT

YOUR ORGANIZATION'S NAME          SUNGARD PENTAMATION, INC.
FUND ACCOUNTING                   MM/DD/YYYY

                                SYSTEM MAINTENANCE

                                1. CHECK LEDGER BALANCES
                                2. PERIOD END
                                3. BEGIN NEW YEAR
                                4. ROLL PRIOR YEAR ENCUMBRANCES
                                5. CLOSE PRIOR YEAR
                                6. DELETE PRIOR YEAR TRANSACTIONS
                                7. DELETE PRIOR YEAR LEDGERS
                                8. CLEAR 1099 AMOUNTS
                                9. SYSTEM RECOVERY
                                A. PURGE PAYMENT HISTORY
                                B. MODIFY 1099 TRANSACTIONS
                                D. DELETE INACTIVE VENDORS
                                F. PURGE VENDOR CHECK HISTORY

                                <CTRL-P> = EXIT  <CTRL-G> = PRINT FILES  <CTRL-F> = FAST PATH
```

Prerequisites

Before you begin the Fund Accounting fiscal year-end processing, ensure that the following processes have been completed in the other OPEN SERIES Systems you use. The prerequisites are outlined here as a quick reference. See the applicable system's user manual for detailed information.

Caution: When completing year-end processes in OPEN SERIES Systems, ensure that all other users are logged out and back up your data frequently.

System Management

- If your organization encumbers payroll, check the Fund Accounting profile to make sure each the values in the Enc Control, Pay Res For Enc, Res For Enc, and Pay Enc Cntrl fields are different.
- Run the System Management > Backup Financials To Disk option to copy data from your live directory to another directory.
- Run the System Management > Full Backup to Tape option to copy data from your live directory to a specific tape drive.
- Verify that the backups worked and are functioning properly. Throughout fiscal year-end processing, you will be backing up data often so you have copies of current system data should problems arise.

Budget Preparation System

- Verify that the accounting data for the new year has been extracted.
- Verify that the Organization Chart, Account List, and Project List have been updated as needed.
- Verify that the budgeting process is complete.
- Verify that the new year expenditure, revenue, and project ledgers are created.

Human Resources: Payroll

- The Human Resources fiscal year-end procedures are complete, including the liquidation of payroll encumbrances, if applicable.

Warehouse Inventory

- Ensure that unfilled requisitions are processed and departmental billing for filled requisitions is complete.
- Ensure that the charges to department budgets for filled requisitions, inventory adjustments, and stock returns have been entered.
- Print all necessary reports.
- Run the Year End Procedures option.
- Change the period and year in Warehouse Inventory to period 1 of the new fiscal year.

Fixed Assets

- Verify the acquisition dates of assets.
- Process depreciation and post it to Fund Accounting.
- Run the Year End Processing option.

Preview

This chapter covers the fiscal year-end procedures in Fund Accounting:

Begin New Year
Roll Prior Year Encumbrances
Close Prior Year

Begin New Year

After all data entry for the current fiscal year has been completed, use this two-step process for beginning a new fiscal year in Fund Accounting. The first step creates General Ledger accounts with zero balances for the new year, while the second readies the system for new year processing.

Prerequisites

Before running this option, **back up** the Fund Accounting database and ensure that all other users are logged out of the system.

In addition, complete the following processes in Fund Accounting:

- Run the **Audit Trails** for Period 12 of the current fiscal year.
- Run the **Check Ledger Balances** option on the System Maintenance menu to ensure that your funds are in balance
- If you use batch entry, print and review reports for all **Review/Post Data Entry** menu options to determine what should be posted or deleted.
- Run the **Cash Requirement Report** option on the A/P Checks/Reports menu to check if any payments should be processed. Then process payments as needed.
- Run the **Encumbrance Status** report to determine if encumbrances should be closed, paid, or left open. Then process encumbrances as needed.
- Run a set of **Balance Sheets** and any other reports you want to retain as a record of prior year information.

Preview

The following sections describe the begin new year processes:

- Open
 - Process
-

DRAFT

■ Open

Use this option to create the new year's General Ledger accounts with zero balances. When you run the option:

- General Ledger accounts are created for all funds in the new year Organization Chart.
- Funds from the previous year that do not appear in the new year Organization Chart are documented on an error log.

You can correct errors and run this option as many times as needed to ensure that all new year General Ledger accounts are properly set up.

The option's menu path is **System Maintenance > Begin New Year > OPEN**.

Begin New Year Screen - OPEN Option

```
BEGIN NEW YEAR:  OPEN  PROCESS  END
OPEN NEW YEAR
-----MM/DD/YYYY PERIOD PP/YY
-----
```

Procedure

To begin the new year:

1. Select OPEN from the ring menu to display the data verification prompt.
2. Enter Y at the prompt to continue.

or

Enter N to cancel processing and return to the ring menu.

When you enter Y, the Report Destination window opens.

3. Select a destination for the Error log. The log's default file name is *log_fund.rpt*.

If errors are detected during processing, the **SOME FUNDS NOT WRITTEN TO NEW YEAR: GENERAL LEDGER ### ERRORS DETECTED** message displays and the error log is created.

4. When processing is complete, the cursor returns to the ring menu.

Procedural Note

- Run a set of **Balance Sheets** and compare them with those created prior to using this option to review changes in the General Ledger accounts.
-

EMPLOYEE
ASSISTANCE
PROGRAMS

"EAP was a life-saver for me. My first visit provided an immediate assessment of my problem and made me realize I could actually do something for myself to get well."

EAP Client

WHAT IS AN EAP

The EAP is an employer-sponsored service designed to assist employees and their families in finding help for personal problems and/or concerns that may affect the productivity or well-being of the employee.

SERVICES WE PROVIDE

- Short-term, solution-focused counseling
- Substance abuse assessments
- Management consultation
- Employee and supervisory education
- Critical incident stress debriefings
- On-site/off-site educational seminars
- Team Building
- Stress Management
- Conflict resolution training
- Effective communication
- Monthly management newsletter
- Monthly employee newsletter

"Kishwaukee Community Hospital's Employee Assistance Program (EAP) has proven to be a great employee benefit for Community Coordinated Child Care (4-C). We have utilized the expert staff of the EAP for staff development retreats and staff meetings. The confidential service allows our employees to access the assistance they need to lessen the stress in their lives. Our participation in the EAP lets our employees know that we care about them—both in and out of the office. The EAP provides a great service for our most valuable resource—our employees."

*Micki R. Chulick
Executive Director
Community Coordinated Child Care (4-C)*

"To compliment our employee benefit program, we were searching for a program that would give our employees the opportunity to seek professional guidance to assist in the solution of personal issues. The Kishwaukee EAP has provided us with that program."

*Tom Chase
Manager, Human Resources
Seymour of Sycamore*



DEKALB COUNTY GOVERNMENT

EMPLOYEE ASSISTANCE PROGRAM

A benefit available through
Kishwaukee Community Hospital.

Days: 1-815-748-8999
Crisis: 1-800-373-3327

 **Kishwaukee
Community Hospital**

Professional Building
8 Health Services Drive
DeKalb, IL • 60115
www.kishhospital.org

"I feel I can better face the challenges of the times and have regained much of my lost self confidence."

EAP Client

OUR MISSION

The Employee Assistance Program (EAP) serves all people with skill and compassion, while respecting their dignity, rights, and choices, by offering access to high quality preventive, curative, and rehabilitative care, delivered in a cost-effective manner.

HOW YOU BENEFIT FROM EAP

- Confidential, appropriate and timely problem assessment services
- Referrals for appropriate diagnosis, treatment and assistance.
- The formation of linkages between workplace and community resources
- Expert consultation and training to appropriate people in the identification and resolution of job performance issues related to employee personal concerns
- Follow-up services for employees who use the services

"When I needed help coping with post illness stress and the depression that came with it, Kishwaukee Employee Assistance Program was there to listen and help sort things out."

EAP Client

1-815-748-8999 (DAYS)

REASONS PEOPLE CALL EAP

- Stress reactions
- Family/relationship concerns
- Professional dilemmas
- Health care
- Supervisor/co-worker conflicts
- Substance abuse
- Parenting
- Depression
- Elder care
- Workplace violence
- Financial
- Domestic violence
- Change issues
- Diminished morale

CONTACTING YOUR EAP

- All you need to do for confidential professional assistance is to call. The day time phone number is 1-815-748-8999. Our office is open Monday - Friday with evening hours available.
- In the event of a crisis after hours, you should call our 1-800-373-3327 and have the answering service page the EAP staff on-call.

COST

Since EAP is a benefit offered by your employer, this service is provided at no cost to you. Members of your household are also eligible for this service.

"As a single working mom of three, the stress of raising kids alone and coming to work everyday would often be more that I could deal with. I always felt comfortable talking with someone in the EAP program. I have recommended the program to other employees over the years I have worked here."

EAP Client

CONFIDENTIALITY

Everything said is kept in the strictest of confidence. No information is exchanged with anyone, including your employer, without formal written consent at your request.

OUR STAFF PROFILE

Our staff is licensed individuals with many years experience willing to assist your company and individual employees. Our staff includes:

- Certified Employee Assistance Professional
- Licensed Clinical Professional Counselor
- Registered/Licensed Nurse
- Psychiatric and Mental Health Nursing Professional
- Certified Staff In Critical Incident Stress Debriefing
- Academy of Family Mediators trained staff
- Substance Abuse Professional
- SAMSHA Certified Drug Testing Site
- Certified Breath Alcohol Technicians
- Advanced training in marriage/family therapy
- Certified Professional Collectors

1-800-373-3327 (CRISIS)

FISCAL
YEAR END

July 9, 2009

Procedures for Vendor Report for each Fiscal Year

Each year after the audit is completed a fiscal year vendor report is run using the Cognos report system. The Accounting Supervisor is the creator of this report in Cognos and the report is named YTD VENDOR LIST. I have added the year to the title for 2009.

Each year you will enter the Cognos report writing program. You will do this under Start, Cognos Impromptu Administrator. A log in screen will come up. You will place a check in the box that says connect to database. You will then enter your log in that you use for Pentamation and the password. (The Cognos log in is usually your position in the Finance Office and then your password to get into the Pentamation system.)

This opens Cognos and you go to the opening screen that says Open an existing report. You will open the report that is YTD Vendor List. It will run with the filtering data that is in the report usually the previous year. You will have to change the year. You will make this change when the report is displayed on the screen. You will go to the icons on the top of the screen. You will click on the one that looks like jail bars and then you will choose filter. In the filter you will change the year = (example 09 or 10). Then you will press enter on the keyboard and the program will run again this time using the current year data.

The program will run over two pages wide. You will not use all of the data so I save it as an excel program and do my deleting and column adjusts in Excel. This is easier for me as I am more comfortable working in Excel. First adjust column widths to fit on one page. Move columns to correct placement. Move repeated addresses and look for repeated department totals in the report. The budget unit totals may also be run down the columns for each department. These will have to be removed along with department names that are all the same. (See attached Initial Cognos report for notes).

There is a completed report with all excel changes to reference for final layout. This report is then emailed to the Webmaster to be placed on the County website.

INITIAL
COGNOS
Report

Vendor Number	
1772	1-ST
1772	
2879	A FR
3205	A+E
2756	A-1 (
2756	
2182	A-1
1450	A.C.
2552	A.R.
2552	
2552	
1571	ABF
1971	ACI
1971	
1971	
1971	
1971	
2513	AC
318	AC
3395	AC
2850	AI
4483	AI
1852	AI
1852	
936	A
3653	A
3819	A
127	A
127	
127	
2817	
2817	
2998	
50013	
2656	
2732	

Cognos
After
Excel Changes

3/15/2008				
Vendor List Fiscal Year 2007				
December 1, 2006 - December 31, 2007				
VENDOR NAME	BILLING, CITY STATE ZIP CODE	DEPARTMENT NAME	TOTAL BY DEPT.	TOTAL BY VENDOR
1-STEP DETECT ASSOCIATES	JEFFERSON HILLS PA 15025	DRUG COURT	3,383.75	3,890.00
		PROBATION SERVICES	150.00	
		JUDICIARY	356.25	
A FREEDOM FLAG COMPANY	CRYSTAL LAKE IL 60039-1185	FACILITIES MANAGEMENT	567.70	567.70
A+EXHAUST HOOD CLEANING	WESTMONT IL 60559	NURSING-MAINTENANCE	480.00	480.00
A-1 CORPORATE HARDWARE	SPRINGFIELD IL 62701	HIGHWAY	2,074.50	8,190.40
		SPECIAL PROJECTS	6,115.90	
A-1 TREE & STUMP	SYCAMORE IL 60178	TORT & LIABILITY INS.	1,400.00	1,400.00
A.C.E.S., INC.	WOOD DALE IL 60191	CORRECTIONS	225.99	225.99
A.R.D.C.	SPRINGFIELD IL 62794-9136	DRUG COURT	289.00	4,571.00
		PUBLIC DEFENDER	1,550.00	
		STATE'S ATTORNEY	2,732.00	
ABENS, MICHELLE L		PUBLIC HEALTH	5,512.83	5,512.83
ACCURATE DOCUMENT DESTRUCTION, INC	ELK GROVE VILLAGE IL 60007	ASSESSMENTS OFFICE	217.00	4,852.38
		FACILITIES MANAGEMENT	1,333.77	
		FINANCE	108.50	
		NURSING-MAINTENANCE	1,099.20	
		PUBLIC HEALTH	1,551.41	
		STATE'S ATTORNEY	542.50	
ACUPUNCTURE HEALTH CENTER	DEKALB IL 60115	DRUG COURT	2,200.00	2,200.00
ADAPCO, INC.	ORLANDO FL 32886-4059	PUBLIC HEALTH	11,635.00	11,635.00
ADI	CHICAGO IL 60693	PUBLIC HEALTH	231.74	231.74
ADVACARE	CHICAGO IL 60673-1238	NURSING-NURSING	4,579.00	4,579.00
ADVANCE ACCEPTANCE	EDEN PRRIARIE MN 55344	FOREST PRESERVE	2,574.74	2,574.74
ADVANCE COMMUNICATIONS	SYCAMORE IL 60178	PUBLIC HEALTH	22.50	150.00
		SHERIFF	127.50	
ADVANCED BUSINESS MACHINES	ROCKFORD IL 61109	PUBLIC HEALTH	2,345.49	2,345.49
ADVANCED DATA SYSTEMS, INC.	MIDLOTHIAN IL 60445	CIRCUIT CLERK	223.58	223.58
ADVANCED REHABILITATION SYSTEMS	ROMEOVILLE IL 60446	PUBLIC HEALTH	205.60	205.60
ADVANCED SYSTEMS GROUP, INC.	ELMHURST IL 60126	COUNTY CLERK & RECORDER	700.00	2,565.00
		ELECTIONS	590.00	
		SHERIFF	1,275.00	
ADVANCED VIDEO SOLUTIONS, INC.	SCHAUMBURG IL 60193-3005	PUBLIC DEFENDER	89.50	929.25
		STATE'S ATTORNEY	839.75	
ADVANTAGE AUTO GLASS INC.	DURAND IL 61024	SHERIFF	512.00	512.00
ADVANTAGE FUNERAL & CREMATION SERV	ROCKFORD IL 61102	VETERAN'S ASSISTANCE	745.33	745.33
AERKO INTERNATIONAL	FT LAUDERDALE FL 33307	SHERIFF	667.51	667.51
AGACL	PHOENIX AZ 85004-2304	DRUG PROSECUTION PROGRA	100.00	100.00
AHC MEDIA LLC	ATLANTA GA 30353-0161	PUBLIC HEALTH	449.00	449.00
AHLBERG, RONALD	YORKVILLE IL 60560	PUBLIC HEALTH	5,705.00	5,705.00
AHLERS & ASSOCIATES	WACO TX 76701	PUBLIC HEALTH	1,120.00	1,120.00
AID TO BRIDGES		TOWNSHIP BRIDGE	167,411.55	167,411.55
AIM IMMEDIATE CARE	SYCAMORE IL 60178	PUBLIC HEALTH	98.00	98.00
AIR CYCLE CORPORATION	BROADVIEW IL 60155	FACILITIES MANAGEMENT	3,449.54	3,449.54
AIT LABORATORIES	INDIANAPOLIS IN 46241	CORONER	10,629.50	10,629.50
AKERS, DOREEN		NURSING-ADMINISTRATION	27.16	27.16
ALCO SALES & SERVICE CO.	BURR RIDGE IL 60527	NURSING-MAINTENANCE	3,368.01	3,368.01
ALDI'S INC.	BATAVIA IL 60510	VETERAN'S ASSISTANCE	4,200.00	4,200.00
ALEXANDER LUMBER COMPANY	CORTLAND IL 60112	HIGHWAY	32.00	32.00
ALL SEASONS UNIFORMS	ELK GROVE VILLAGE IL 60007	JUDICIARY	271.63	271.63
ALLEN, MARLENE	SANDWICH IL 60548	COUNTY BOARD	183.68	183.68
ALLIANCE FIRE PROTECTION, INC.	VERNON HILLS IL 60061	NURSING-MAINTENANCE	2,750.00	2,750.00
ALLSTATE SIGN & PLAQUE	DEER PARK NY 11729-5744	FACILITIES MANAGEMENT	157.93	157.93
ALPHA CONTROLS & SERVICES LLC	ROCKFORD IL 61108	FACILITIES MANAGEMENT	11,880.17	21,712.70
		NURSING-MAINTENANCE	2,707.28	
		PUBLIC HEALTH	4,302.25	
		SYCAMORE CAMPUS	2,823.00	
ALPHA RHO ETA CHAPTER		SOLID WASTE PROGRAM	200.00	200.00
ALTERNATIVE MAILING SYSTEMS	ELK GROVE VILLAGE IL 60007	ASSESSMENTS OFFICE	273.44	396.88
		TREASURER	123.44	
AM SAN	PEORIA IL 61612-3156	NURSING-ENVIRONMENTAL SE	37,697.60	40,455.99

April 28, 2009 - Updated

Year End Procedures Regarding Accounts Payable

Department invoices to be paid after December 31, 20XX, through the date of information emailed to auditors by the Finance Office, should be labeled as to the fiscal year the invoice is to be charged. (A good rule to follow for the date the information is emailed to the auditors would be to use the second to the last working day in February of each year.) You can also call the Finance Office if you have a question about the day the reports are emailed.

The Finance Office will review the invoices and determine if it concurs with the fiscal year charges. If it does concur, then the invoice is processed accordingly. If it does not concur, the Finance Office will contact the Department with any questions on invoices which they feel are being charged to the incorrect fiscal year.

The determination of what fiscal year an invoice should be charged is based on when the underlying goods are received and accepted by the Department or when a service has been rendered. The invoice date does not determine when the expenditure has been incurred (i.e. fiscal year to be charged).

EXAMPLE:

Billings with a date before 12/31/09 and receipt of goods before 12/31/09 go into 2009.
Billings with a date after 12/31/09 and/or receipt of goods after 12/31/09 go into 2010.

These examples will be the deciding factor for any questionable invoice and the County will follow the same rules every year.

Fiscal Year-End Processing

FinancePLUS Version 4.0

At the end of the fiscal year, you need to complete a series of processes to close the old year and prepare the FinancePLUS System for the new year. In general, fiscal year-end processing involves:

- Generating reports to verify the accuracy of the past year's data.
- Setting up new records while deleting unnecessary ones.
- Running options to process and carry forward required information.
- Backing up your system at critical stages as a fail safe against errors.

The processes outlined here are intended as a quick reference. Do not attempt to run any procedures using this document alone. Instead, see the system manuals for detailed instructions.

Prerequisites

Before you begin fiscal year-end processing, complete the following steps:

1. Run the Applications > System Administration > Backup Fund Accounting To Disk option to copy data from your live directory to another directory.
2. You may choose to retain the last automated nightly backup to tape until you have completed this process successfully.
3. If your organization encumbers payroll, check the Fund Accounting profile to make sure the account numbers in the Enc Control, Pay Res For Enc, Res For Enc, and Pay Enc Cntrl fields are different.
4. Run the Reports > Fund Accounting > System Maintenance > Check Ledger Balances > Per Fund option to verify that all funds are in balance. (This report should only be run when all other users are logged out of the system.)

If you have any out of balance situations, call SunGard Pentamation for assistance.

5. Minimally, run the following audit trail reports from the Reports > Fund Accounting > Audit Trails menu to verify that your budget codes are in balance:

General Ledger Audit Trail

Expenditure Ledger Audit Trail
Revenue Ledger Audit Trail

In addition, run the following audit trail report as needed:

Project Ledger Audit Trail

6. Run payroll table reports from the Applications > Human Resources > Reference Tables menu. Go into each table and click on the printer icon to print table information.
7. Run the Applications > Budget Preparation > Budget Administrator > Extract Information option to extract accounting data from the current fiscal year from Fund Accounting and **build a new budget year** work file in Budget Preparation. You can build a new budget year only once.
8. Use the Applications > Budget Preparation > Reference Tables option to add new organizations, accounts, and projects to the Budget Preparation System for the next fiscal year.
9. Add new ledgers to the Budget Preparation System using the Applications > Budget Preparation > Budget Entry option.
10. Create the new year organization chart, account list, project list, as well as the expenditure, revenue, and project ledgers in the Fund Accounting System:

Use the Applications > Budget Preparation > Budget Administrator > Post Budget > Create section or Applications > Fund Accounting > Year End > Create New Year Ledgers option to create the expenditure ledger, revenue ledger, and project ledger (if needed).

Note that start new year procedures should only be run once a year.

Once the new year ledgers have been created, you can begin entering next year purchasing requisitions or, if you use the Warehouse Inventory module, warehouse requests can be entered in batch.

11. Run Applications > Fund Accounting > Year End > Create New Year Ledgers > General Ledger to create General Ledger accounts with zero balance for the new fiscal year. When you run the option, processing is as follows:
 - General Ledger accounts are created for all funds in the new year

Organization Chart.

- Funds from the previous year that do not appear in the new year Organization Chart are documented on an error log.

You can correct errors and can run this option as many times as needed to ensure that all new year General Ledger accounts are properly set up.

Once all New year General Ledger accounts are properly set up, you can enter **purchase orders** in the new fiscal year while still working in the old fiscal year. If **next year requisitions** have been entered, they can be converted to purchase orders and these purchase orders can be posted to Fund Accounting in Period 1 of the new fiscal year.

These prerequisite steps can be repeated as often as needed.

What's Next?

Once all prerequisite steps have been completed, run fiscal year procedures as described in the following sections. If your organization does not use a system, skip that section of the processing.

- Budget Preparation
 - Human Resources: Payroll
 - Warehouse Inventory
 - Fixed Assets
 - Fund Accounting
-

■ Budget Preparation System

Budget Preparation fiscal year-end processes include extracting the appropriate information from the Fund Accounting System and completed your budgeting process.

References

See the applicable FinancePLUS manuals for detailed procedures on using the options mentioned.

Procedure

Ensure that the following Budget Preparation System processes are complete:

1. Run the Applications > Budget Preparation > Budget Administrator > Extract Information option to extract **updated** accounting data from the current fiscal year from Fund Accounting to create a work file in Budget Preparation. This is **not** required after the original extraction.
2. Update the Organization Chart, Account List, and Project List as needed.
3. Verify that the budgeting process is complete.

Note that posting the budget is done after Fund Accounting fiscal year-end. The budget does not have to be approved in order to move forward; however, data will need to be in the approved column before posting.

4. Create the new year organization chart, account list, project list, as well as the expenditure, revenue, and project ledgers in the Fund Accounting System.

Use the Applications > Budget Preparation > Budget Administrator > Post Budget > Create section or Applications > Fund Accounting > Year End > Create New Year Ledgers option to create the expenditure ledger, revenue ledger, and project ledger (if needed).

You can run the Create options as often as needed to update data from Budget Preparation to Fund Accounting.

FLEXIBLE SPENDING ACCOUNTS

June 8, 2009

Flexible Benefits Year End Transfers

In January of each new calendar year there are transfers that need to be completed for the Medical and Dependent Care Flexible Benefits accounts.

Any monies that are in Fund 2601 Prior Year Flexible Benefits Account #1557 ('08 dollars left in December of 2009) must be transferred to Fund 2601 Forfeits Account #1560.

Any monies that remain in Fund 2601 Medical Account #1550 and the Dependent Care Account #1555 must be transferred to Fund 2601 Prior Year Flexible Benefits Account #1557.

Any previous year claims that are paid in the 90 day period beginning January 1st of the new year for either Medical Reimbursement or Dependent Care expenses must be charged to Prior Year Flexible Benefits Account #1557. There is also a 90 day grace period after 3-31-XX each year for prior year.

DEKALB COUNTY GOVERNMENT

FLEXIBLE SPENDING PROCEDURES

Last Update 6-08-2009

Once per year the employees of DeKalb County Government are given the opportunity to sign up to participate in having pre-tax dollars deducted from their checks to cover medical costs such as deductibles and co-payments, and childcare costs. There is a \$5,000 limit on the childcare deduction per year and a \$3,000 limit on medical costs. This program runs the calendar year from January through December. This amount does not include the automatic before tax deduction of insurance premiums that is done unless the employee opts not to pay it pre tax.

Employees choose the total amount of their deduction, based on their needs, for the full year and the payments are deducted from employee paychecks in twenty-six equal installments. The employee is responsible for turning in billings to Ceridian for the medical reimbursement unless enrolled in automatic claim submission which works in cooperation with Blue Cross Blue Shield. If the employee is enrolled in the automatic claim submission, or if the employee turns in their own billings of things outside of Blue Cross Blue Shield coverage the employee is paid by either by direct deposit or check by (Ceridian) every two weeks. Dependent care is handled differently. Dependent care employees have the option of biweekly, monthly, quarterly or annually completing required claim form(s) that shows the amount of their daycare costs. If the claim form is submitted by 4:00pm central time the Friday before payday, reimbursements are issued each payday without further documentation needed after the form is completed. Dependent claim forms cannot be submitted prior to the actual expense. These costs must be equal to or greater than the amount that is being deducted from the paychecks. If someone goes on leave or leaves the employ of DeKalb County Government, Ceridian needs to be given this information as soon as possible.

Before December 1, XX each year interested employees complete the flex benefit deduction form for the new year. This enrollment and a spreadsheet listing all of the participants and amounts is completed and emailed by December 1, XX to Ceridian by the benefits coordinator. Changes can be made to the enrollment up to January 1st of the new year. Ceridian enters all of the employees for the year and sets up 26 equal deductions for each participant. New hires can be added when eligibility for insurance is met by the new hire. The deductions for new hires will be based on the number of payrolls left in the calendar year. The individual employee does not need to be covered by insurance to participate in the flex benefit program. When payroll is completed the deduction sheets are given to the benefits coordinator. The benefits coordinator then accesses the Ceridian website to get the total dollars that have been paid out for this two week period on medical and childcare reimbursements. The benefits coordinator then uses these figures provided by Ceridian to charge the Balance Sheet account. The deductions that have been taken from the paychecks are entered by the Accounts Payable person with revenues. The journal entries for the medical and childcare reimbursements

The County cannot tax any of the money and the employee suffers no consequences if all of the Flex dollars have been spent. The County accepts this loss as part of the flex-benefit plan that the County offers as a benefit to employees.

It would be assumed that if the losses of this type would occur on a continuing basis the flex-benefit program could be in jeopardy as a benefit, as the County would not wish to have to absorb these losses on a regular basis.

FOREST PRESERVE

DEKALB COUNTY GOVERNMENT

**DEKALB COUNTY FOREST PRESERVE
CONSERVATION AND ENVIRONMENTAL EDUCATION
ENDOWMENT FUND WITHIN
DEKALB COUNTY COMMUNITY FOUNDATION**

Last updated (7-22-2009)

The DeKalb County Forest Preserve District is a corporation organized under Illinois Act 805, the Downstate Forest Preserve District Act. The DeKalb County Community Foundation is a corporation organized under Illinois General Not For Profit Corporation Act of 1986 and has been determined by the Internal Revenue Service to be not a private foundation, but an organization that is described in Sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue of 1954 as being exempt from Federal income tax under provisions of Section 501(c)(3) of the Code. The Foundation is established to accept, hold, administer, invest and disburse funds for charitable purposes as may from time to time be contributed to the Foundation by any person, trust, firm or corporation.

The DeKalb County Community Foundation and the DeKalb County Forest Preserve have entered into an agreement whereby the Forest Preserve transferred irrevocably to the Foundation property, which was acknowledged by the Foundation.

There is a fund in the Foundation that is designated as the "The DeKalb County Forest Preserve Conservation and Environmental Education Fund". The primary purpose of the Fund shall be to provide support for acquisition and preservation of the DeKalb County Forest Preserves District's natural resources as determined by the District Superintendent and the DeKalb County Forest Preserve commissioners. The Foundation may receive from the persons or organizations wishing to support the purpose of the Fund, future gifts of money and other property to be added to the Fund. The Foundation may refuse to accept any gift.

The fund shall include the property that was transferred irrevocably from the Forest Preserve and such money or other property as may from time to time be transferred by gift, or bequest to the Foundation by persons or organizations for inclusion in the Fund. All accepted gifts are considered irrevocable.

The Foundation shall have all powers necessary, or in its sole discretion advisable, to carry out the purposes of the Funds, including, but not limited to, the power to retain, invest and reinvest Fund property and the power to commingle the assets of the Fund with those of other funds for investment and reinvestment purposes. Upon the Forest Preserve's written request at any time, and from time to time, the Foundation shall provide the DeKalb County Forest Preserve District with a statement of the Foundation's investment management policy.

No distribution from the Fund shall be made to any individual or entity if such distribution will in the judgment of the Foundation jeopardize the Foundation's exempt status under section 501 of the Internal Revenue Code. The amount distributable to the District from the Fund shall equal the principal sum of the Gifts to the Fund. The District may withdraw from the Fund at any time, and from time to time, all or any part of the balance of the Fund.

The Foundation shall hold the Fund subject to the provisions of Illinois law and shall timely file any registration and financial reports required by law. The Foundation may monitor the distribution of the Fund to ensure it is used exclusively for charitable or other exempt purposes.

The Fund shall share a portion of the total investment and administrative costs of the Foundation. These costs annually charged against the Fund shall be determined in accordance with the current fee schedule identified by the Foundation as applicable. The current administrative fee is one percent (1%) of the fair market value of the fund calculated quarterly. Any cost to the Foundation in accepting, transferring or managing property donated to the Foundation for the Fund shall also be paid from the Fund. All interest earned over 5% goes into the District fund.

The receipts of and disbursements from the Fund shall be accounted for separately and apart from those of other gifts to the Foundation. The Foundation agrees to provide the Fund with a periodic report of the account status as well as a copy of the annual examination of the Foundation's financial condition as reported upon by independent certified public accountants.

This agreement may be amended only with the written consent of the Foundation and the Forest Preserve District.

The DeKalb County Community Foundation and the DeKalb County Forest Preserve District, each with the prior approval of its Board of Directors, have executed this agreement.

DEKALB COUNTY GOVERNMENT

DEKALB COUNTY FOREST PRESERVE DISTRICT WETLAND MITIGATION PROJECT

(Last Updated (6-30-2009))

A Federal Law Section 404 of the Clean Water Act requires that anyone must obtain a permit before placing dredged or fill material in any waters of the United States. Most wetlands are considered waters of the United States, storm water detention basins typically are not, and therefore, may not be regulated by the Army Corps of Engineers. There is a National Wetlands Inventory Map that shows all water levels with six inch to one foot from surface. This six inch to one foot level from surface constitutes wetland. Individuals must apply to the Corps for a permit before doing any filling, grading, mechanized land clearing, excavating, or installing rock riprap or seawalls. Copies of the permit must be forwarded to the Illinois Department of Natural Resources and the Illinois EPA, and should be sent to the U.S. Fish and Wildlife Service. The law also requires that developers or individuals avoid or minimize the impacts to wetlands when building homes or businesses. If they cannot avoid impacting the wetland areas on their property, the Corps may allow them to mitigate for the damage to wetlands, enhancing degraded wetlands, or creating new wetlands. This is called wetland mitigation.

In January 1999, the U. S. Army Corps of Engineers (A.C.O.E.), Rock Island District, approved a wetland bank permit. The 57.5 acre Wetland Bank is located at the Afton Forest Preserve, eight miles southeast of the City of DeKalb. A.C.O.E. approved wetland mitigation projects located in the South Branch of the Kishwaukee River and lower Fox River watersheds can purchase acres (credits) from the Afton Wetland Bank. Mitigation projects outside these watersheds will be allowed as per A.C.O. E. review and recommendations.

The DeKalb County Forest Preserve District Wetland Bank Project is part of the District's efforts to restore wetland habitat and provide public natural resource areas. The revenues from the wetland bank will provide funding for the land, design/engineering costs, construction/excavation costs, funds for planting and long term management and maintenance of the wetland bank. Any other revenues will be applied toward future forest preserve acquisitions, other wetland mitigations, future Forest Preserve District development, maintenance and capital improvements. A \$40,000.00/per acre price has been established as an amount that would cover the above state Forest Preserve District costs. Cost to developers for purchased acres (credits) can be negotiated by the Forest Preserve Committee. The Forest Preserve has five years to pre-sell acres before starting to build the wetland; thereby building up the dollars in the mitigation project before construction is begun.

DEKALB COUNTY GOVERNMENT

**DEKALB COUNTY FOREST PRESERVE
LAND ACQUISITION PASS THROUGH FUND WITHIN THE
DEKALB COUNTY COMMUNITY FOUNDATION**

Last updated (6-30-2009)

The DeKalb County Forest Preserve District is a corporation organized under Illinois Act 805, the Downstate Forest Preserve District Act. The DeKalb County Community Foundation is a corporation organized under Illinois General Not For Profit Corporation Act of 1986 and has been determined by the Internal Revenue Service to be not a private foundation, but an organization that is described in Sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue of 1954 as being exempt from Federal income tax under provisions of Section 501(c)(3) of the Code. The Foundation is established to accept, hold, administer, invest and disburse funds for charitable purposes as may from time to time be contributed to the Foundation by any person, trust, firm or corporation.

The DeKalb County Community Foundation and the DeKalb County Forest Preserve have entered into an agreement whereby the Forest Preserve transferred irrevocably to the Foundation property, which was acknowledged by the Foundation.

There is a fund in the Foundation that is designated as the "The DeKalb County Forest Preserve Land Acquisition Pass Through Fund". The primary purpose of the Fund shall be to provide support for acquisition and preservation of the DeKalb County Forest Preserves District's natural resources as determined by the District Superintendent and the DeKalb County Forest Preserve commissioners. The Foundation may receive from the persons or organizations wishing to support the purpose of the Fund, future gifts of money and other property to be added to the Fund. The Foundation may refuse to accept any gift.

The fund shall include the property that was transferred irrevocably from the Forest Preserve and such money or other property as may from time to time be transferred by gift, or bequest to the Foundation by persons or organizations for inclusion in the Fund. All accepted gifts are considered irrevocable.

The Foundation shall have all powers necessary, or in its sole discretion advisable, to carry out the purposes of the Funds, including, but not limited to, the power to retain, invest and reinvest Fund property and the power to commingle the assets of the Fund with those of other funds for investment and reinvestment purposes. Upon the Forest Preserve's written request at any time, and from time to time, the Foundation shall provide the DeKalb County Forest Preserve District with a statement of the Foundation's investment management policy.

No distribution from the Fund shall be made to any individual or entity if such distribution will in the judgment of the Foundation jeopardize the Foundation's exempt

status under section 501 of the Internal Revenue Code. The amount distributable to the District from the Fund shall equal the principal sum of the Gifts to the Fund. These funds are liquid and the District may withdraw from the Fund at any time, and from time to time, all or any part of the balance of the Fund.

The Foundation shall hold the Fund subject to the provisions of Illinois law and shall timely file any registration and financial reports required by law. The Foundation may monitor the distribution of the Fund to ensure it is used exclusively for charitable or other exempt purposes.

The Foundation's fee to the Fund for administration of the Fund shall be paid monthly in a sum equal to the net earnings of the Foundation allocable to the Fund. In addition, any cost to the Foundation directly attributable to the acceptance, transfer or management of property donated to the Foundation for the Fund shall be paid from the Fund.

The receipts of and disbursements from the Fund shall be accounted for separately and apart from those of other gifts to the Foundation. The Foundation agrees to provide the Fund with a periodic report of the account status as well as a copy of the annual examination of the Foundation's financial condition as reported upon by independent certified public accountants.

This agreement may be amended only with the written consent of the Foundation and the Forest Preserve District.

The DeKalb County Community Foundation and the DeKalb County Forest Preserve District, each with the prior approval of its Board of Directors, have executed this agreement.

GRANT
ADMINISTRATION
POLICY AND
REPORTING

May 2005

Grant Refund Policy for DeKalb County

When a department receives a grant from any organization, including either a State or Federal entity and is required to return monies that are not expended the policy for return of monies shall be:

Any dollars that are not or will not be expended from a grant and must be returned to the grant provider will need to be done by issuing a check from the revenue line item.

This procedure will then reflect the correct revenue received and expenditures recorded and the expense line item will not be inflated by issuing a check for the refund amount from the expense line item.

July 23, 2003

Procedures for State and Federal Operating and Capital Grants

New GASB34 initiatives that we are required to implement this fiscal year require that we reclassify the State and Federal Grant dollars that we receive into operating and capital classifications. We need to further sort these grants by General Governmental Group, Public Safety Group, Highways and Streets Group, Health and Welfare Group and Culture and Recreation Group.

In order to implement these initiatives we must assign new account numbers to some of the accounts that we have been using when receiving these monies.

Beginning August 1, 2003 we would like to request that you place these funds in the following new account numbers:

STATE GRANTS

Election Judges Salary Reimbursement Dollars	1530-4103
Supervisor of Assessment Salary Reimbursement Grant Dollars	1410-4103
State's Attorney Salary Reimbursement Grant Dollars	2710-4105
Court Services/Probation Salary Reimbursement Grant Dollars	2910-4105
ESDA Salary Reimbursement Grant Dollars	2510-4105
Regional Superintendent Truancy Grant Dollars	1810-4103

FEDERAL GRANTS

ESDA Other Operating Grant Dollars	2510-4005
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GRANT WRITING

INVESTMENT ENTRIES

DEKALB COUNTY GOVERNMENT

Procedures for Investment Accounting Entries

A. Purchase of Investment

General Fund purchasing a Certificate of Deposit in the amount of \$400,000.00
CD#12345.

Treasurer's Entries

Receipt	Acct. 11121*	\$400,000.00	Bank Inv Acct
Disbursement	Acct. 11111	\$400,000.00	Cash (Bank)

Purchase CD#12345 from Cash Account Enter in Investment Account

Journal Entries in Pentamation

<i>Debit</i>	<i>1111-0005</i>	<i>\$400,000.00</i>	<i>Investment Acct.</i>
<i>Credit</i>	<i>1111-0001</i>	<i>\$400,000.00</i>	<i>Cash Acct</i>

Purchase CD#12345 from Cash Account enter in Investment Account

B. Reinvest Total Matured Investment Including Interest

Certificate of Deposit CD#12345 Matures and is Reinvested in CD#12346 including the
Interest amount of \$3,568.00. Total CD#12346 \$403,568.00.

Treasurer's Entries

Receipt	Acct.11121	\$403,568.00	Bank Investment Acct.
Disbursement	Acct 11111	\$403,568.00	Cash Account

Purchase CD#12346 from Cash Account enter in Investment Account

Receipt	Acct.11111	\$400,000.00	Cash (Bank)
Disbursement	Acct. 11121	\$400,000.00	Bank Investment Acct

Transfer matured CD#12345 from Investment Account to Cash

Receipt	Acct 11111	\$ 3,568.00	Cash (Bank)
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Enter interest from matured CD#12345 into Cash Account

Journal Entries in Pentamation

<i>Debit</i>	<i>1111-0005</i>	<i>\$403,568.00</i>	<i>Investment Acct</i>
<i>Credit</i>	<i>1111-0001</i>	<i>\$403,568.00</i>	<i>Cash</i>

Purchase CD#12346 from Cash Account enter in Investment Account

DEKALB COUNTY GOVERNMENT

Procedures for Investment Accounting Entries

<i>Debit</i>	1111-0001	\$400,000.00	<i>Cash</i>
<i>Credit</i>	1111-0005	\$400,000.00	<i>Investment Acct</i>

Transfer Matured CD#12345 from Investment Account to Cash Account

<i>Debit</i>	1111-0001	\$3,568.00	<i>Automatic Entry-Cash</i>
<i>Credit</i>	1910-5501	\$3,568.48	<i>Interest</i>

Enter Matured CD#12345 Interest into Interest Account

C. Reinvest Original Amount Without Interest

The General Fund reinvesting the Matured Certificate of Deposit #CD12345 for \$400,000.00 into new CD #12346 for \$400,000.00 not including Interest amount.

Treasurer's Entries

Receipt	Acct 11111*	\$400,000.00	<i>Cash (Bank)</i>
Disbursement	Acct 11112	\$400,000.00	<i>Investment Acct</i>

Transfer Matured CD#12345 from Investment Acct to Cash Acct

Receipt	Acct 11112	\$400,000.00	<i>Investment Acct</i>
Disbursement	Acct 11111	\$400,000.00	<i>Cash</i>

Purchase CD#12346 from Cash Account enter in Investment Acct.

Receipt	Acct 11111*	\$ 3,568.00	<i>Cash(Bank)</i>
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Enter Matured CD#12345 Interest into Cash Acct.

Journal Entries in Pentamantion

<i>Debit</i>	1111-0001	\$400,000.00	<i>Cash Acct</i>
<i>Credit</i>	1111-0005	\$400,000.00	<i>Investment Acct</i>

Transfer Matured CD #12345 from Investment Acct to Cash Acct

<i>Debit</i>	1111-0005	\$400,000.00	<i>Investment Acct</i>
<i>Credit</i>	1111-0001	\$400,000.00	<i>Cash</i>

Purchase CD#12346 from Cash Account enter in Investment Acct.

<i>Debit</i>	1111-0001	\$3,568.00	<i>Automatic Entry-Cash</i>
<i>Credit</i>	1910-5501	\$3,568.00	<i>Interest</i>

Enter Matured CD#12345 Interest into Interest Account

DEKALB COUNTY GOVERNMENT

Procedures for Investment Accounting Entries

D. Reinvest Portion of Matured Investment

CD of \$400,000.00 matures \$250,000.00 reinvested and the remainder plus interest amount of \$3,568.00 placed in operating accounts.

Treasurer's Entries

Receipt	Acct 11111*	\$400,000.00	Cash (Bank) Account
Disbursement	Acct 11112	\$400,000.00	Investment Acct

Transfer Matured CD #12345 from Investment Acct. to Cash Acct.

Receipt	Acct. #11112	\$250,000.00	Investment Acct.
Disbursement	Acct #11111	\$250,000.00	Cash(Bank)Account

Purchase CD#12346 from Cash Account enter in Investment Account

Receipt	Acct #11111	3,568.00	Cash(Bank)Account
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Enter Interest from Matured CD#12345 into Cash Account

Journal Entries in Pentamation

Debit	1111-0001	\$400,000.00	Cash Acct.
Credit	1111-0005	\$400,000.00	Investment Acct.

Transfer Matured CD#12345 from Investment Acct. to Cash Acct.

Debit	1111-0001	\$150,000.00	Cash
Credit	1111-0005	\$150,000.00	Investment

Purchase CD #12346 from Cash Acct enter into Investment Account

Debit	1111-0001	\$3,568.00	Automatic Entry-Cash
Credit	1910-5501	\$3,568.00	Interest

Enter Matured CD#12345 Interest into Interest Account

DEKALB COUNTY GOVERNMENT

Procedures for Investment Accounting Entries

E. No Reinvestment of Matured Investment

Matured CD#12345 for \$400,000.00 and Interest of \$3,568.00 nothing reinvested.

Treasurer's Entries

Receipt	Acct 11111*	\$400,000.00	Cash Acct
Disbursement	Acct 11121*	\$400,000.00	Investment Acct

Matured CD#12345 from Investment Acct to Cash Acct.

Receipt	Acct 11111	\$ 3,568.00	Cash Acct
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Enter Matured CD#12345 Interest into Cash Account

Journal Entries in Pentamation

Debit	1111-0001	\$400,000.00	Cash
Credit	1111-0005	\$400,000.00	Investment

Transfer Matured CD#12345 from Investment Account to Cash

Debit	1111-0001	\$3,658.48	Automatic Entry-Cash
Credit	1919-5501	\$3,658.48	Interest

Enter Matured CD#12345 Interest into Interests Acct.

INVESTMENT POLICY

**Christine J. Johnson
DeKalb County Treasurer**

Investment Policy

This policy applies to the investment of all funds under the jurisdiction of the DeKalb County Treasurer including funds of the DeKalb County Forest Preserve District and the DeKalb County ETSB 911. This investment policy will also apply to any new or temporary funds placed under the jurisdiction of the DeKalb County Treasurer.

General Objectives

The primary objectives, in priority order, of investment activities shall be legality, safety, liquidity and yield:

1. **Legality**

Investments will conform with federal and state laws, including the Public Funds Investment Act, and the internal policy of the DeKalb County Treasurer's office.

2. **Safety of Principal**

Safety of principal is an objective of the investment program. Investments shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio.

3. **Liquidity**

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.

A portion of the portfolio may also be placed in SEC-registered money market mutual funds or local government investment pools which offer same-day liquidity.

4. **Yield**

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the statutory investment constraints and liquidity needs. Return on investment is of secondary importance compared to the legality, safety, and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall only be sold prior to maturity if liquidity needs of the portfolio require that the security be sold.

Standards of Care

1. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with Illinois Compiled Statutes, written procedures, and this investment policy, and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, could impair their ability to make impartial decisions, or could impair public confidence in the government of DeKalb County. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial investment positions that could be related to the performance of the investment portfolio.

3. Investment Authority and Responsibility

Authority to manage the investment program is the direct responsibility of the DeKalb County Treasurer.

The DeKalb County Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of DeKalb County Treasurer's office employees directly involved in the assistance of such investment activities.

Cash Management

All funds are monitored daily and will be invested for a period of one day or longer, depending upon the need for the disbursement of those funds.

All funds shall be deposited within two working days at prevailing rates or better in accordance with Illinois Compiled Statutes.

Safekeeping and Custody

1. Authorized Financial Institutions

The DeKalb County Treasurer's office will maintain a list of financial institutions, which have been approved by the DeKalb County Board to act as designated depositories.

2. Internal Controls

The DeKalb County Treasurer is responsible for establishing and maintaining an internal control structure designed to insure that the assets of the County are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognized that (1) the cost of a control should not exceed the benefits likely to be derived and (2) that valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the DeKalb County Treasurer shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

- * Control of collusion
- * Separation of transaction authority from accounting and record keeping
- * Custodial safekeeping
- * Avoidance of physical-delivery securities
- * Clear delegation of authority to subordinate staff members
- * Written confirmation of telephone transactions for investments and wire transfers
- * Development of a wire transfer agreement with the lead bank or third party custodian

3. Delivery vs. Payment

All trades where applicable will be executed by delivery vs. payment (DVP) to insure that securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by a third party custodian as evidenced by safekeeping receipts.

4. A quarterly review of the financial condition and registration of financial institutions will be conducted by the DeKalb County Treasurer, and her staff.

5. All designated depositories will be evaluated on a quarterly basis by an independent rating service such as Veribanc, Inc.

6. One element of internal control is timely reconciliation of all investment and cash accounts. Reconciliation shall be performed on a monthly basis and shall be completed no later than 30 days after the end of the monthly cycle.

7. Only the DeKalb County Treasurer shall be authorized to establish financial accounts for the office of DeKalb County Treasurer, DeKalb County Forest Preserve District, and DeKalb County ETSB 911. At all times either the DeKalb County Treasurer, singly, or jointly with two or more signatures as designated by the DeKalb County Treasurer shall be authorized to sign on financial accounts. Authorized signatories should not be permitted to reconcile bank accounts at any time.
8. If securities are purchased (e.g. Treasury Bills) that are not subject to FDIC, the securities will be held by a third-part custodian who is acting as an agent of the County.

Authorized Investments

1. Investment Types

Investments will be consistent with the Illinois Compiled Statutes regarding permitted investments. The following investments will be permitted by this policy and are those defined by state law:

- * U.S. Treasury Bills
- * Certificates of deposit issued by banks located within and in close proximity to DeKalb County
- * Mutual funds consisting of U.S. Treasury Bills, Notes, Bonds or Agencies.
- * Public Treasurer's Investment Pool created under Section 17 of the State Treasurer Act.
- * This policy prohibits the investment of County Funds in derivatives.

2. Collateralization

Recognizing that collateralization of deposits is not a statutory requirement, full collateralization will be required on investments exceeding FDIC coverage. Collateral agreements will be executed with all depositories prior to placing funds in excess of FDIC insurance with those banks. Collateral will be marked to market on a quarterly basis.

Acceptable collateral is U.S. Treasuries, U.S. Agencies, obligation bonds of the State of Illinois and it's municipalities, or of any other state, and their municipalities, rated A or better.

If U.S. Treasuries or Agencies are pledged as collateral, the market value of the collateral will be required to be greater than or equal to 105% of the bank balance of deposits.

If other collateral is pledged, the market value of the collateral will be required to be equal to or greater than 110% of the bank balance of deposits.

Collateral must be held in a third-party custodial bank, legally separate from the pledgor, who should act as the County's agent, on behalf of the County. All collateral is subject to

acceptance by the DeKalb County Treasurer.

Investment Parameters

1. Diversification

The investments shall be diversified to avoid unreasonable risks.

The DeKalb County Treasurer's office will:

- * limit investments to avoid over-concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities),
- * Invest in securities with varying maturities, and
- * use the option of investing a portion of the portfolio in readily-available funds such as The Illinois Funds Pool of the State Treasurer's Office, or money market funds, to insure that appropriate liquidity is maintained to meet ongoing obligations.

2. Maximum Maturities

To the extent possible, the DeKalb County Treasurer's office shall attempt to match its investments with anticipated cash flow requirements.

3. Investment Selection

County monies will be invested in accordance with all applicable Illinois Compiled Statutes regarding permitted investments.

Investments shall be selected on the basis of competitive bid whenever practical. Consideration will be given to banks located within or in close proximity to DeKalb County.

The depository that receives the bid award, should there be a tie, is determined in the following manner:

1. The bank currently holding the investment,
 2. The bank with the most available collateral,
 3. The Treasurer's discretion.
4. Deposits in an approved depository shall not exceed 75% of the capital stock and surplus of such bank, per Illinois Compiled Statutes.

Reporting

The DeKalb County Treasurer shall prepare a monthly cash and investment report, which shall be submitted to the DeKalb County Board.

1. Performance Measures

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. A performance benchmark that may be used is the average monthly interest yield of at least five DeKalb County Bank NOW accounts.

2. Marking to Market

The market value of the portfolio shall be calculated at least quarterly.

Policy Considerations

1. The DeKalb County Treasurer shall review this policy on an annual basis. The Treasurer will also request a review of this policy by an independent audit firm annually. Any changes must be approved by the DeKalb County Treasurer.
2. This policy will be available to the public at the DeKalb County Treasurer's office.

Attachments

The following document(s) are attached to this policy:

- * Listing of authorized broker/dealers and financial institutions.

Adoption

This investment policy, or a similar one, has been in effect since March 17, 1994. This policy was last reviewed and revised on December 19, 2008.

Christine J. Johnson
DeKalb County Treasurer

RESOLUTION
#R2009-16

WHEREAS, the DeKalb County Treasurer has come before the Finance Committee seeking County Board approval of an updated list of banks and credit unions as depositories of public funds, and

WHEREAS, the institutions listed below were recommended for approval by the Finance Committee:

American National Bank of DeKalb County	Sycamore, IL
Associated Bank	DeKalb, IL
Castle Bank	DeKalb, IL
Centrue Bank	Sandwich, IL
Citizens First National Bank	Genoa, IL
Farmers and Traders State Bank	Shabbona, IL
Fifth Third Bank	Hinckley/DeKalb, IL
Financial Investors Trust	Schaumburg, IL
Illinois Community Credit Union	Sycamore, IL
National Bank of Earlville	Earlville, IL
Old Second Bank	DeKalb, IL
Resource Bank	DeKalb, IL
Alpine Bank (Belvidere)	Kirkland, IL
The National Bank and Trust Company	Sycamore, IL
U.S. Bank - Illinois Funds	Springfield, IL
Waterman State Bank	Waterman, IL

NOW, THEREFORE, BE IT RESOLVED, that the DeKalb County Board does approve the banks and credit unions listed above as depositories of public funds in the custody of the DeKalb County Treasurer.

PASSED AT SYCAMORE, ILLINOIS, THIS 18TH DAY OF MARCH, 2009 A.D.


Chairman, DeKalb County Board

ATTEST:


DeKalb County Clerk

JOURNAL ENTRIES

Updated August 14, 2009

Journal Entries

Many times an expense is charged to an incorrect account and must be transferred to the correct account. A journal entry must be done to move the monies to the correct account.

An example would be if there was an expenditure that was charged to department and account 1290-7711 this account is Computer Equipment. The department then realizes that this expense was actually for internet access for this department and that it should have been charged to 1290-8071.

Initial entry done would be a claim/check which would create this entry:

Check # XXXX	1290-7711	DR	CR	
Other half of entry	1111-0001	XXX.XX	XXX.XX	Charge to line item Taken from Cash Line

The journal entry to charge to correct account would be:

1290-7711 Computer Equipment	DR	CR	
1290-8071 Internet	XXX.XX	XXX.XX	

This moves the expense (debits) correct account 8071 and (credits) 7711 account. There would be no additional entry to cash as it was only an expense line item transfer.

An example of a revenue being placed in the incorrect account would be the Circuit Clerk depositing money to the Criminal Traffic fines and discovering that these monies should have been for Traffic fines.

Initial Entry done would be a receipt which would create this entry:

Receipt # XXXX	2310-5011	DR	CR
Other half of entry	1111-0001	XX,XXX.XX	XX,XXX.XX Credit to Line Item Entered into Cash Line

The journal entry to credit to correct account would be:

2310-5011 Criminal Fines	DR	CR
2310-5021 Traffic Fines	XX,XXX.XX	XX,XXX.XX

This moves the revenue (credits) to account 5021 and (debits) the Criminal Fines Account. There would be no additional entry to cash as it was only a revenue line item transfer.

MONTHLY TIMETABLE

Monthly Timetable

1. The first of each month balance the funds with the Treasurer's Daily Balance Report.
2. After balancing every fund print the month end reports and distribute.
3. Change the accounting period on the pentamation system.
4. Print the emergency claim list for the Claims list to board.
5. Start the accounts payable process to get ready for the claims list and payment. They should be in your hands the first Thursday after the first Wednesday of each month.
6. Post receipts from the Treasurer whenever it is possible time wise.
7. Continue with and finish all claims.
8. Assemble claims report with all the parts and take to printing on the next Wednesday.
9. Export claims from the data base to pentamation if you have not already done this.
10. Do the data entry for the nursing home claims into pentamation.
11. Finish the check process and get them ready to distribute or mail by the day after the board meeting. This is always the Thursday after the third Wednesday board meeting unless there is a holiday.
12. Do emergency checks if there are any now or whenever you can fit them into your schedule
13. Put check numbers on the claims and file.
14. Post Treasurer receipts at this point to get current.
15. Once you are posted current do a balance with the Treasurer to make the month easier.
16. Post journal entries if any and other miscellaneous items like void checks.
17. Finish receipts and balance so you are ready to close the month and run reports.
18. File the accounts payable check stubs.
19. Have all the details cleaned up and filed.
20. Start over.

MONTH END PROCEDURES

Month End Procedures

1. When you have posted all the daily receipts from the Treasurer's office run a full Balance Sheet report by fund. You will only need the cash balance for this process so run the Balance Sheets for cash only, account 0001 with the period and year you are balancing. You will use the Daily Balances by Fund report from the last day of the month from the Treasurer. We each group the monies differently. The treasurer deposits the money in various banks while we combine numerous funds to achieve the result. For example the Treasurer will have a number of accounts titled General Fund and General Fund Investments which will equal many of the Finance funds. (As of January 2009)

1111	General Fund	=	General Fund Bank Accounts
1213	PBC Lease		
1222	Law Library		
1227	Tax Sale Automation		
1228	GIS Development		
1229	Court Security		
1471	Special Projects		
1476	Asset Replacement		
1477	Tollway Access Loan Repay		
3775	Children's Waiting Room		
3776	Drug Court		
3802	Drug Prosecution Program		
3803	Law Enforcement Projects		
3774	History Room		

The total of these cash balances and the Treasurer bank account balances will equal. The Finance Office uses groupings in several cases besides General Fund .

1251	Forest Preserve General	=	Forest Preserve Bank Accounts
1252	FP Land Acquisition		
1253	FP Retirement		
1254	FP Tort & Liability		

1473	Land Acquisition Sycamore	=	Opportunity Fund Bank Accounts
1475	Opportunity Fund		
1512	Building Fund		

2. After balancing with the Treasurer's cash balances you will run monthly reports for distribution to the County Department Heads. The following reports are to run to make up the set you will distribute. They are all found in the Fund Accounting Report menu.

Balance Sheets by Fund with control accounts
Period General Ledger
Organization Revenue Status
Period Revenue Audit Trail
Organization Expenditure Status
Period Expenditure Audit Trail

The sets are assembled in the order listed for each fund. The reports that pertain to the Finance office only are discarded. Some department will not have a full set since they are only a smaller part of a fund rather than a separate fund. Departments receiving reports:

County Board

IMO plus GIS reports

Assessments

County Clerk plus Elections and Micrographics and IMO revenues/account 4519

Planning and Zoning

Regional Office of Education

Treasurer plus Tax Sale

Judiciary plus Law Library and Children's Waiting Room

Jury Commission is also delivered to Judiciary

Circuit Clerk plus Court Automation, Child Support and Document Storage

Coroner plus ESDA reports

Sheriff plus Merit, Auxiliary, Corrections, Communications, Court Security and Law Enforcement Special Projects

State's Attorney plus Drug Prosecution

Facilities Management plus General Fund Balance Sheets for postage

Public Defender

Court Services plus Probation

Highway plus Engineering, Aid to Bridges, Federal Highway Matching, County Motor Fuel, Township Motor Fuel and Township Bridge

Public Health plus Solid Waste

Mental Health

Nursing Home

Forest Preserve plus, FP Land, Retirement and Tort

Community Services plus Revolving Loan and Senior Tax

Veteran's Assistance

Drug Court is also delivered to Judiciary

3. Prepare monthly memo cover sheet and have the Deputy Administrator sign. Make 24 copies to distribute with the reports you assembled into sets. You will deliver the reports to the departments in the Sycamore Campus and the remainder of the reports are put in the pick up boxes located in the Finance office. The memo is filed in the Finance office correspondence file with the secretary.

4. After balancing with the Treasurer and printing reports the period needs to be closed before doing any new month entry. The process is in Applications, Fund Accounting, Periodic Processing and select Period End. It will ask to process or cancel, if you select process the period will be advanced.

7/22/09

Print at: Monday, April 27, 2009 3:30:48 PM
Host: L2FNACPY07
User: Isnyder

Report Screen

FinancePlus - DEKALB COUNTY GOVT

Applications Favorites Reports Custom State Help

Refresh Close

Post Receipts

Post Payable Entry

Batch Accounts Payable

Receipt Activity Report

Vendor Information

Post Journal Entries

Journal Entry Activity

Process Payables

Print Balance Sheet By Fund

General Ledger Audit Trail

Fund Accounting

- Burchasing
- Human Resources
- Budget Preparation
- Fixed Assets
- Personnel Budgeting Reports
- Equipment Manager
- Vendor Bid Reports
- Benefits
- Warehouse Inventory
- Miscellaneous Billing
- Treasurer's System
- View Files

Report Launcher

Daily Transaction Listings

Accounts Payable

Financial Statements

- Adj. Trials
- System Maintenance

Balance Sheets

- Expenditure Status Reports
- Expenditure Comparison Reports
- Revenue Status Reports
- Revenue Comparison Reports
- Project Status Reports
- Budget Control Reports
- Enterprise Fund Income Statement
- Encumbrance Status Reports
- Encumbrance Activity Reports
- Receivable Status Reports
- Cash Receipts
- Trial Balance
- Prgr. And Current Yr. Cash Report

Print Balance Sheets by Fund

- Print Consolidated Balance Sheet
- Print Combining Balance Sheet

3 reports

start

Inbox - Microsoft Outlook

C:\Program Files\JCA Client E...

WordPerfect 12 - [C...

3:30 PM

FinancedPlus - DEKALB COUNTY GOVT

Applications Favorites Reports Custom Suite Help

Refresh Close

Post Receipts

Post Payable Entry

Batch Accounts Payable

Receipt Activity Report

Vendor Information

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General Ledger Audit Trail

Fund Accounting

- Purchasing
- Human Resources
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- Equipment Manager
- Vendor Bid Reports
- Benefits
- Warehouse Inventory
- Miscellaneous Billing
- Treasurer's System
- View Files

Report Launcher

- Daily Transaction Listings
- Accounts Payable
- Financial Statements
- Audit Trails**
- System Maintenance

General Ledger Audit Trail

- X Expenditure Audit Trail
- X Revenue Audit Trail
- Project Audit Trail
- GL Transaction Analysis
- Expenditure Transaction Analysis
- Revenue Transaction Analysis
- Project Transaction Analysis

3 reports

start | Outlook - Microsoft Out... | Oracle JCA Client... | WordPerfect 12 - [C... | 3:31 PM

Print at: Tuesday, April 28, 2009 9:40:48 AM

Host: L2FNACPY07

User: Isnyder

Period End

The screenshot shows the FinancePlus - DEKALD COUNTY GOVT application window. The menu structure is as follows:

- Applications | Favorites | Reports | Custom | State | Help
- Fund Accounting** (selected)
 - General Ledger
 - Budget Entry
 - Payable Entry
 - Vendor Checks
 - Receipts
 - Encumbrances
 - Detailed Displays
 - Periodic Processing** (selected)
 - Automated Payroll Interface
 - Change System Date
 - Close Purchase Orders
 - Delete Inactive Vendors
 - Delete Prior Year Ledgers
 - Delete Prior Year Transactions
 - Modify 1099 Transactions
 - Period End** (selected)
 - Purge Payment History
 - Purge Vendor Check History
 - 1099 Processing
 - Clear 1099 Amounts
 - Year End
 - System Recovery
 - Financial Report
 - Reference Tables

Other visible menu items include Purchasing, Human Resources, Budget Preparation, Fixed Assets, Personnel Budgeting, Equipment Manager, Vendor Bidding, Benefits, Warehouse Inventory, Miscellaneous Billing, Treasurer's System, System Administration, and User Preferences.

At the bottom of the window, the Windows taskbar shows the Start button, several open applications (Inbox - Microsoft Out..., Finance Calendar - M..., Sungard Print Automation...), and the system tray with the date and time: 9:40 AM.

NEW FUNDS
AND
DEPARTMENTS

Updated June 30, 2009

DEKALB COUNTY GOVERNMENT

PROCEDURES FOR ENTERING NEW FUNDS/DEPARTMENTS

Entering a Fund:

Choose List Maintenance

Choose Organization Chart

Choose Update Organization Chart

Choose Add

Put in year in this form "02" or "03" etc

Put in Key Organization the Fund Number

Leave Total Blank

Level # 1 for fund

Enter name of fund

Typically there are no project links or default.

The number and description will then pop up in the Fund line under reporting structure

You will then fill in the boxes at the bottom of the screen which must be completed and then say yes.

Entering a Department:

Choose List Maintenance

Choose Organization Chart

Choose Update Organization Chart

Choose Add

Put in year in this form "02" or "03" etc

Put in Key Organization the number of the department

Put a T in Total

Put in level 2

Enter name of department

Typically there are no project links or default.

The screen will then put an "*" in the fund line and the number and description of the department in the department line.

You will then say yes.

Stacking or linking the fund with the department:

Choose Add

Put in year again and enter the department number

This time blank out or leave blank the T in Total and put in level 4

This will bring up the department description and allow you to go to the

middle of the screen under reporting structure to enter the fund that you want to attach this department to, the department will be on the department line, you must put a 0 in the program line and the 4th line should automatically bring up the department name again.

Updated August 12, 2009

NEW FUNDS – BALANCE SHEET ACCOUNTS THAT MUST BE SET UP

When setting up a new fund, the following balance sheet accounts must be set up:

0001	Cash
0600	Accounts Receivable
1010	Vendor Checks Payable
1100	Accounts Payable
2000	Budgetary Fund Balance
2010	Appropriation Control
2020	Revenue Estimate Control
2030	Revenue for Encumbrance
2040	Encumbrance Control
2050	Expenditure Control
2060	Revenue Control
2299	Fund Balance

March 7, 2007 - Updated 6-30-2009

CCR Registration Passwords
888-227-2423 or 269 961-5757
Anyone that needs to make changes to
the registration.

First you will need the Duns #
029980307

CCR REGIS
User ID -Karen
Kkahl2009

PW -Karen
Gmbdtr18*

Confirmation #
SZG5EW

TPIN # **08695406**

MPIN PASSWORD
DEKCOU200

DeKalb County Duns # 029980307

Grants.Gov Passwords
1-800-518-4726
Karen's User Name
KKahl

Karen's PW
Ksk@200nmain

Marilyn Stromborg - GMS
User Name
Mstromborgadmin

PASSWORD
Drug@1court

Grants .Gov Passwords
Marilyn Stromborg
User Name
Mstromborg

Marilyn's PW
Drug@1court

Both of these organizations are very helpful when you call. Their support staff knows what you need and helps you get there. Most of the time when you log in to either of these sites it will tell you what it needs by each section. Always Duns#, then it will be user name and p/w and sometimes TPIN and MPIN It is also now calling for CCR registration.

Notes on Grant Seminar May 9, 2005

Grants.gov Registration Process
Sign up for email alerts for
RFA Request for Announcement
RFG Request for Grant

Usually takes 3-4 weeks and there are various steps

Tips on writing grants

Should be written from the same person. English - either first past or present.
Needs to flow as if one person wrote the grant even if several are involved.

IMPORTANT

Page lengths and margins count
Use correct font
Address criterion
Do address points first.

In Project Design include what needs to be done to accomplish the design.

Distinguish between Outcomes (learned behaviors, ultimate end results, good results)
And Outputs (speakers, things done, equipment used, classes taught, referrals made,
And staff and volunteers

Two types of evals:

1. Process Cook, how it is made (in house evaluation)
2. Person Eating (How it tastes – Outside professional look at grant)

Don't worry about allowed costs just list everything equipment and capital included.
Incentives do not need to be specific.

A University or school
A122 Non-Profit
A87 State and Local – If government, subcontract must be disclosed.
Make sure that goals and objectives respond to evaluation plan.

Grants.Gov getting started. 1-866-705-5711 Duns # Information

Grant streamlining initiatives
PL 106-107 DUNS then Central Contract Registry CCR.gov You will have to have a
password to keep info up to date.

TAB - Find Grant Opportunities (Synopsis of grants)

Chris Sorensen, Ph.D.

Dean, College of Education
Northern Illinois University

Chris Sorensen received her bachelor's degree in communications from the University of Houston and master's and doctoral degrees in higher education from Iowa State University. Prior to coming to NTU in 1996 she was a research and evaluation specialist at the Research Institute for Studies in Education at Iowa State University. After coming to NTU, she taught courses in higher education, administration, research and evaluation. Dr. Sorensen became dean of the College of Education in 2001.



Dr. Sorensen has served as the PI or Co-PI for more than a dozen funded grants totaling more than \$11 million in addition to serving as a lead evaluation specialist for additional grants totaling more than \$10 million. The grants she has worked on have focused primarily on technology or the improvement of education. These grants have been funded from a variety of sources including the U.S. Department of Education, local school districts, the New Iowa Schools Development Corporation, the Kellogg Foundation, Iowa Public Television, the North Central Regional Education Laboratory, the National Science Foundation, the Fund for the Improvement of Postsecondary Education, and the National Institute for Standards and Technology. Currently she is the PI for Project REAL, a \$4.875 million Teacher Quality Enhancement grant.

Congressman J. Dennis Hastert Speaker of the U.S. House of Representatives

Finding and Applying for Federal Dollars

Panelists

In partnership with:
Provena Mercy Medical Center and
Northern Illinois University

Monday, May 9, 2005

Congressman J. Dennis Hastert

27 N. River St.

Batavia, IL 60510

Phone: 630-406-1114

Fax: 630-406-1808

www.house.gov/hastert

Andrea Brandon

Director, Division of Grants Policy U.S. Department of Health and Human Services

Andrea Brandon is currently the Director for the Division of Grants Policy within the HHS Office of Grants Management and Policy. She is responsible for the development, interpretation, and oversight of all HHS Grants Administration Policy. She is also responsible for leading the implementation efforts of all P.L. 106-107 Federal Financial Assistance Management Improvement Act and Grants.gov initiatives within HHS. She initiated a five-prong strategy to solidify HHS' implementation of both initiatives. Ms. Brandon chairs several HHS subcommittees and hopes that the collaborative efforts of all subcommittee members coupled with effective outreach within HHS can help to create a "One Department" unified implementation of all P.L. 106-107 Grants.gov initiatives.

Ms. Brandon has also served as a Grants Management Officer for HHS. She has worked in the grants administration field for 14 years and has served with both the USDA and HHS. Her experience and expertise covers the entire life cycle of grants administration from cradle to grave. She has given many presentations across the U.S. on the various regulations, policy, and procedures that are applicable to grant review, award, post-award, closeout, and audit resolution.

Perry Maier, MSW

Director Of Complementary Therapies, Open Door Clinic

Perry Maier, MSW: Director Of Complementary Therapies has been with Open Door Clinic for three years. He has worked with community organizations for the past 17 years. He monitors the Mental Health, Substance Abuse, Nutrition, Dental, and Massage programming. Additionally, he works on Advocacy issues in relation to HIV/AIDS stigma, discrimination, and dissemination of information. He assists the Executive Director in exploring funding opportunities at the local, State, and Federal levels. The agency was recently awarded a Title III Grant for early intervention services to promote access to primary care.

Linda Schwarz

Director Office of Sponsored Projects, Northern Illinois University



Linda Schwarz has worked at Northern Illinois University in pre-award research administration for more than three decades. She has been director of the NIU Office of Sponsored Projects since the mid-1980's. During this time, she has addressed the many changes and challenges in the research administration profession and in the funding climate. She has also assumed, intermittently, responsibilities in intellectual property administration. Linda has been active in and has been a presenter at the regional and international research administration professional societies: the Society of Research Administrators and the National Council of University Research Administrators. She has served as NIU's primary liaison to the Council of Governmental Relations, and she has represented NIU at meetings of the Association of University Technology Managers. Linda holds a bachelor's degree in history from Barnard College and two master's degrees: in history from Columbia University and in library science from NIU.

Kimberly A. Skarupski, Ph.D., M.P.H.

Rush Institute for Healthy Aging, Rush University Medical Center



Kimberly A. Skarupski, Ph.D., M.P.H. is an assistant professor at the Rush Institute for Healthy Aging at Rush University Medical Center in Chicago, IL. As a trained social gerontologist, Dr. Skarupski's primary research interests lie in quality of life, long-term care, race and ethnic health disparities, and depression. She has been the recipient of a number of grants and contracts, including a federal grant from the National Institutes of Health - National Institute on Aging. Dr. Skarupski has also served as a grant application reviewer for the federal Agency for Healthcare Research & Quality (AHRQ). Dr. Skarupski is the president and owner of Academy Evaluators, Inc., a North-Aurora research firm dedicated to enhancing the value of community programs in the Fox Valley region via program evaluation.

Basic search on left type in keyword.

DUNS CCR pin and password

GRANTS.GOV Authorized representative and Password to submit registration. AOR
password and pin,

Congressman J. Dennis Hastert Speaker of the U.S. House of Representatives

Finding and Applying for Federal Dollars

Agenda

Congressman J. Dennis Hastert
Speaker

May 9, 2005

Welcome

Northern Illinois University

Introduction

Office of Congressman J. Dennis H:

Karen Kahl
DeKalb County Government

Workshop

I. Basics of Grant Writing

II. Federal Government Grants Streamlining Initiatives

III. Finding Grants Opportunities & Applying through Grants.gov

- a) Get a DUNS number
- b) Register with the CCR
- c) Designate an E-Biz
- d) Register with the Credential Provider for Grants.gov (ORC)
- e) E-mail application—Cover Sheet (PHS 51-61)

IV. Joining the National Grants Partnership

V. Creating a Winning Business Management Structure

VI. Panel of Experts: Question and Answer Session

Panelists

- **Perry Maier, MSW**
- **Linda Schwarz**
- **Kimberly A. Skarupski, Ph.D., M.P.H.**
Presentation: Outcomes Measurement & the Grant Review Process
- **Chris Sorensen, Ph.D.**

Closing

Lulu Blacksmith, Office of Congressman J. Dennis Hastert



Grant Writing Panel

May 9, 2005

Chris Sorensen

College of Education, Northern Illinois University

Dream a Dream

- Innovate
- Be creative
- Find your niche
- Customize your ideas to meet the interests of the funders
- Know the field

Build a Team

- Cross bridges – reach out
- Be inclusive
- Be generous
- Share the work and the ownership
- Recruit diverse stakeholders
- Keep a collaborative spirit
- Hold brainstorming sessions
- Ask for feedback on feasibility
- Leverage support and resources
- Create cooperative agreements
- Assign working teams
- Identify the leadership team
- Identify the primary writer
- Include a person with expertise in evaluation
- Include in discussions those who
 - have a concern about the outcome
 - have positions of authority
 - can act on the intervention/implementation
 - can facilitate the work
 - would receive services
 - can leverage resources

Create the Frame

- Review all grant requirements and directions
- Follow the guidelines to the letter and explicitly address all criteria
- Understand the favored selection factors and attend to the scoring rubric
- Use templates
- Collect basic information that can be used in multiple grants and maintain a database
- Write in a journalistic style – who, what, when, where, why and how
- Write to the audience, use their language

- Address all grant components:
 1. Intro/Needs Statement/Problem
 - Use objective and current data
 - Not too many or too few needs
 - Well defined, not anecdotal
 - Identify existing services
 2. Program Design – goals/measurable objectives/activities
 - (2-6 goals with 3-6 objectives for each goal)
 3. Capacity – organizational and individuals
 4. Evaluation Plan
 5. Budget/Budget Narrative (personnel, benefits, supplies/equipment, contractual services, travel, capital outlay, indirect costs)
 - Share costs
 - Follow agency indirect cost recommendations
 - Charge actual not estimated benefits
 - Leverage funds from third parties
 6. Sustainability Plan – how will you continue after the grant period

Remember – rejection is a part of writing grants – request reviewer comments and use them to improve the next grant

Know the Game

EVALUATION is the name of the game

The evaluation plan must

10% of grant for evaluator.

- Have measurable objectives
- Be detailed
- Address both process and outcome measures
- Be tightly connected to the project goals and outcomes
- Indicate baseline data
- Provide for ongoing data collection
- Use valid/reliable measures
- Use sound research/evaluation methods
- Include an appropriate timeline
- Address the need for formative evaluation
- Provide a rigorous design – preferably experimental or quasi-experimental design
- Include an adequate budget for evaluation

Process versus Outcome Objectives – focus the evaluation on outcome objectives:

What you are going to do (process) versus what will be the result (outcome)

How will things be different after the project?

What will change (behavior or attitude)?

How much change is expected?

When will the change occur?

Two common grant writing mistakes are the failure to develop a solid evaluation plan or writing objectives that cannot be measured.

SOME FOUNDATION & FUNDING WEBSITES

<http://www.grantsnet.org/>
<http://fdncenter.org/>
<http://links-p3.aarp.org/redirects/andrus.html>
<http://www.aecf.org/>
<http://www.att.com/foundation/>
<http://www.brookdalefoundation.org/>
<http://www.hbf.org/HBFWeb/home.aspx>
<http://www.synergos.org/globalphilanthropy/organizations/baxter.htm>
<http://www.brookdalefoundation.org/>
<http://www.cdc.gov/funding.htm>
<http://www.cmwf.org/>
<http://www.cof.org/index.cfm?containerID=76&menuContainerID=0&crumb=2&http://fr.cos.com/>
<http://www.cos.com/>
<http://www.csuohio.edu/uored/FUNDING/Davis,%20Edwin%20+%20Catherine.htm>
<http://www.ephilanthropyfoundation.org/site/PageServer>
<http://www.fetzer.org/>
<http://www.fordfound.org/>
<http://fdncenter.org/grantmaker/rippel/grants2.html>
<http://fundingopps.cos.com/>
<http://www.gsk.com/about/background.htm>
<http://www.guidestar.org/index.jsp>
<http://www.hhs.gov/grants/index.shtml>
<http://www.heinz.org/>
<http://www.hfp.heinz.org/index.html>
<http://www.hfg.org/>
<http://www.hfpg.org/matriarch/default.asp>
<http://www.hcr-manorcare.org/>
<http://www.jhartfound.org/grantseekers.htm>
<http://www.jhf.org/jhf/index>
<http://www.kresge.org/>
<http://www.mott.org/>
<http://www.ngma-grants.org/>
<http://grants.nih.gov/grants/index.cfm>
<http://www.npguides.org/>
<http://obssr.od.nih.gov/publications/bssr-guide/>
<http://www.ojp.usdoj.gov/vawo/>
<http://www.pewtrusts.com/>
<http://www.publicwelfare.org/index.asp>

<http://www.rwjf.org/>
<http://orsp.rutgers.edu/funding.asp>
<http://tram.east.asu.edu/fund/index.html>
<http://www.wallacefunds.org/>
<http://www.WKKF.org/>
<http://www.womenphil.org/>

Compiled by Dr. Kim Skarupski, 04/08/05
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Federal Grant Process



- Jump Start
- Review Process
- Program Design
- Evaluation
- Problems Encountered
- Grant Administration Points

Jump Start

Preparing yourself in advance for responding to RFAs



Review your current internal operations for responding to RFAs

- a) helps with the timeliness of responding
- b) get to know cycles of the RFA issuance dates for those agencies you are wanting to receive money from (most RFAs have a 60 - 90 day response time)
- c) have someone looking through Grants.gov or get e-mail notification
- d) get to know the structure of an RFA and develop a boiler plate for responding to the general components of a RFA for each agency that you want to do business with (standard announcement format)
- e) constantly read RFAs, even if you don't apply: they will tell you the latest trends and the direction of an agency

Jump Start

Preparing yourself in advance for responding to RFAs



Literature Review: Should be a Bragg Moment

- a) very important to the success of the application (state-of-the-art models, evaluation results from a National and Local perspective)
- b) develop an office information system to keep current about the population you serve (needs/gaps in services) and current knowledge in the field
- c) make sure sources are current and relevant to your targeted population and proposed program design

Jump Start

Preparing yourself in advance for responding to RFAs



Pick Needs and Begin Immediately:

- a) For instance, if the RFA calls for residential services, then begin immediately searching for a facility so that this information is included in the application
- b) Identify a collaborative team, including your evaluator and consumers and bring them to the table for completing the application; usually you need signed agreements not just letters of commitment

Jump Start

Preparing yourself in advance for responding to RFAs

Have Your Own Reviewers of your Applications in House:

- the review should be done in conjunction with the RFA requirements and the review criteria
- Your in-house reviewers should get the RFA when you receive it so that they are familiar with it

Jump Start

Preparing yourself in advance for responding to RFAs

Develop Information System for Population Data and Gaps in Service (transferring program data to a centralized database for quick access)

Jump Start

Preparing yourself in advance for responding to RFAs

Find and Involve Evaluators Immediately:

- a) from the beginning of the application development the evaluator should be involved
- b) develop an information database system to identify evaluator's capabilities and expertise

Review Process

No Approved Review, No Funding

Before the Review Begins.....

Page lengths or margins count!!

Important Sections in the RFA that the Reviewers pay attention to:

- a) the review criteria
- b) the assignment of points
- c) Application Instructions

Program Design

- Goals and Objectives of project should be consistent with the goals and objectives of RFA
- Don't Assume that we know!! Carefully and explicitly spell out in the application the existing program and then tell us what you plan to enhance or explain in accordance with the RFA. Here you're addressing the needs/gaps.

Activities: we fund the activities that are necessary to carry out the services in your application

- What are all of the activities? List them: outreach work, client intake, treatment services, etc.

Program Design

Activities continued:

- what are all of the things you will need to carry out those activities (papers, laptops, publications, etc.)

Evaluation

Requirement in Most RFAs to evaluate the effectiveness of the program

Evaluation Plan should include:

- a) the overall evaluation design
- b) data collection plan
- c) selection of instruments and describe purpose
- d) data analysis plan
- e) note the plans for the development of final evaluation reports and dissemination of information

Problems Encountered

- Goals and objectives are not in line with what is proposed in the project design of the grant
- Evaluation is not in line with what is proposed or the goals/objectives
- The writer is not an expert in the field and is writing a proposal that is not in line with the current knowledge in the field (writer must collaborate closely with the program staff, experts in the field and the evaluator)
- No assessment instruments to evaluate X,Y,Z
- Job descriptions: Do those people have the capability to carryout the intent of the project
- Lack Literature Review

Problems Encountered



- Omission of detailed information assuming that the reviewers know the program
- Not putting the appropriate documents in the appendix such as indirect costs agreements, lease agreements, samples of evaluation tools, etc.
- Not identifying key staff on the project
- Not having access to the target population
- Human Subject Assurance clearance, instrumentation clearance from OMB, client confidentiality statements

When you have questions.



Technical Assistance is Available

- Federal Project Officer Contact
- Federal Grants Management Contact

****Section VII of Program Announcement****

Grants Administration Points



- Completion of Application
- Completion of Assurances
- Budget development (activities)/allowable items of expenditures/Narrative
- Budget Forecast
- Indirect Costs
- Organizational Financial Status
- Federal Laws and Regulations (www.whitehouse.gov/omb/grants)

Andrea L. Brandon



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Services

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The Grant Review Process

- NIH Application Evaluation Criteria
 - Significance – Is it important?
 - Approach – conceptual framework (theory), design, methods, analyses
 - Innovation – original?
 - Investigators – trained, experienced team?
 - Environment – supportive, unique subject pop.?
 - Budget – reasonable?
 - Human subjects protection
 - Inclusion of women, minorities, children

<http://grants.nih.gov/grantsguide/handouts/0041-001.html>

Grant-writing Tips

- Review successful proposals & model them.
- Collaborate with other agencies!
- Contact the program officer of the funding agency.
- Follow directions.
- Focus on one program/idea – be specific.
- Do your homework - research the literature.
- Provide preliminary data.
- Provide a timeline.
- Review your budget carefully.
- Proofread!
- Ask others to read your application.
- Don't do it last-minute!

Websites Hand-out

- See goldenrod hand-out for URLs of some foundations & funding websites
 - or email me to request an electronic version so you can cut & paste into your browser
- Kimberly_Skarupski@rush.edu
 - or
- AcademyEval@comcast.net

Outcomes Measurement & The Grant Review Process

Kimberly A. Skarupski, Ph.D., M.P.H.

Rush Institute for Healthy Aging, Rush University Medical Center

Academy Evaluators, Inc.

2008 Funding and Accounting for Federal Orders Workshop
2008

What are outcomes?

- The anticipated (& unanticipated):
 - consequences
 - results
 - impacts
 - effects
 - end product(s)
- of your program(s)

What are NOT outcomes?

- The:
 - inputs
 - resources
 - activities
 - outputs
- associated with your program(s)

Examples

- | | |
|---|---|
| • # of: | • #/% of participants who: |
| <ul style="list-style-type: none">- staff/volunteers- meals served- classes taught- trips/activities offered- referrals made- home visits conducted- materials distributed- speakers/presentations | <ul style="list-style-type: none">- can identify resources- access services- manage a budget- pay their rent on time- control their diabetes- interview for a job- pass their proficiency exams- maintain a job/budget- are active in their community- are self-sufficient |

OUTPUTS

OUTCOMES

How & why do we measure our outcomes?

- HOW?
 - Program Evaluation = the systematic collection of information
 - Two basic types of program evaluation:
 - process evaluation (how the program works - implementation)
 - outcomes evaluation (end results of the program)
- WHY?
 - Program improvement
 - Program development
 - Funding requirement
 - Program credibility
 - Public relations
 - Political pressure
 - Competition

Evaluation Strategies & Data Collection Techniques

- | | |
|-------------------------------|---------------------------|
| • Experimental designs | • Focus groups |
| • Quasi-experimental | • Interviewing |
| • Comparison groups | • Questionnaires |
| • Pre-post designs | • Observation |
| • Time series | • Chart review/case study |
| • Cost benefit/ effectiveness | • Secondary data analyses |
| • Expert judgment | |

**NURSING
HOME
PROCEDURES**

DEKALB COUNTY GOVERNMENT
NURSING AND REHABILITATION CENTER

**Procedures for Receipt of Patient's Social Security
And Pension Payments
(Last Updated June 25, 2009)**

Social Security payments from the Federal Government are received by direct deposit into a Nursing and Rehabilitation Center account #615-421-5 at the National Bank and Trust Co. Every Social Security participant is allowed to keep \$30.00 per month for personal needs, and those funds are in the Resident Fund Account #207-416-4 also at the National Bank and Trust Co.

In addition to the Social Security monies some residents receive pensions. These pension funds are also direct deposited into the Nursing and Rehabilitation Center Social Security account. The bank notifies the Nursing and Rehabilitation Center when these funds are received and the Center then notifies the Treasurer's Office that the monies have been deposited.

Once a month Nursing and Rehabilitation Center personnel will provide the Treasurer's office with the amount that is for payment of services and the amount that is for personal use. This includes the Social Security as well as the Pension Funds. These transfers are then completed by the Treasurer's office into the Nursing Home Operating Accounts 3980-4201 and 3980-4601 respectively.

The Nursing and Rehabilitation Center Social Security Account #39891 is a clearing account and should have a minimal balance at the end of each month when the transfers are completed. The minimal amount of interest that is in this account does not warrant transfers to be completed on a monthly basis. This interest will be transferred to the Nursing Home operating fund annually at the end of the fiscal year.

Occasionally an amount will be received from the Federal Government that must be returned, i.e. when the death of a resident occurs before the first of the month. If this occurs the Nursing and Rehabilitation Center does not transfer any of the funds to the operating or resident trust account and the money remains in the social security clearing account. When the Nursing and Rehabilitation Center receives the monthly direct deposit report from the bank the Nursing and Rehabilitation Center notes on the report any resident that had expired before the first day of the month and sends this information to the Treasurer's Office. The Treasurer's Office contacts the bank and the bank then transfers the monies from the clearing account to the Social Security Administration with proper documentation.

The procedure for most of these transfers is that they are to be cleared by the 20th day of each month thereby leaving the Nursing and Rehabilitation Center Account #39891 with a minimal balance consisting of interest earned, and any pension fund deposits that are made near to the end of the month.

Kahl, Karen

From: Brian LeFevre [BRIANL@sikich.com]
Sent: Thursday, February 19, 2004 8:17 AM
To: Gary Hanson (Gary Hanson); Karen Kahl (Kahl, Karen); panderson@dekalbcounty.org
Cc: Fred Lantz
Subject: Year End Payable Processing

As we all have discussed, I wanted to put into writing the agreed upon process for disbursements after the County's fiscal year end.

DEC. 31ST, 20XX
~~NOVEMBER 30~~

1. The Nursing Home, when sending over each invoice to be paid after ~~November 30~~, through the date of audit fieldwork, should be labeled as to the fiscal year the invoice is to be charged.
2. The Finance Department, as it does for all departments, reviews the invoice and determines if it concurs with the fiscal year charged. If it does concur, then the invoice is processed accordingly. If it does not concur, the Finance Department should document, in writing, to the Nursing Home a list of any invoices which it feels are being charged to the incorrect fiscal year. The Nursing Home and Finance Department should then come to an agreement as to the proper period for the invoice. A copy of this correspondence should also go to the auditor
3. The determination of what fiscal year an invoice should be charged is based on when the underlying goods are received and accepted by the Nursing Home or when a service has been rendered. The invoice date does not determine when the expenditure has been incurred (i.e. fiscal year to be charged).

I hope this properly documents our discussions. Please let me know if any of you have any questions.

Brian LeFevre
Partner
Sikich Gardner
Member of Sikich Group
brianl@sikich.com
Direct Phone (630) 566-8505
Direct Fax (630) 499-5885

MISCELLANEOUS ISSUES

Kahl, Karen

Health CREDIT CARD FEB'S PROCEDURE

From: Johnson, Christine
Sent: Monday, February 02, 2009 1:43 PM
To: Kahl, Karen
Subject: RE: Journal entry

ENTRY Dr Cr.

Yes, that way we are always balanced. Thanks.

3610 - 8096

\$\$\$

1241 - 0001

\$\$\$

From: Kahl, Karen
Sent: Monday, February 02, 2009 1:42 PM
To: Johnson, Christine
Subject: RE: Journal entry

Sounds good to me. You have decided on doing it monthly rather than every other month?

From: Johnson, Christine
Sent: Monday, February 02, 2009 10:38 AM
To: Courtney, Brenda; Kahl, Karen
Cc: Grush, Karen; Hanson, Gary; Snyder, Leanne
Subject: RE: Journal entry

Good day!

We have arrived at a procedure for this. Beginning in January, 2009, at the end of each month Ann will do a receipt listing the account numbers that Brenda has requested that the funds be deposited in, and the amounts deposited to each account. On the same receipt, we will show a entry out of 8096 Participant Expenses, as mentioned below by Karen Kahl, in the amount of the fees charged by the credit card company for that month. That way the full amount of the funds will be posted into the appropriate accounts, the expenses will be deducted each month, the correct amount of funds will be transferred into the local bank, and the account will remain balanced. Thanks.

Christine J. Johnson
DeKalb County Treasurer

From: Courtney, Brenda
Sent: Wednesday, January 28, 2009 3:13 PM
To: Kahl, Karen
Cc: Grush, Karen; Johnson, Christine
Subject: RE: Journal entry

The money has already been taken out of our Illinois Funds account. The treasurer's office use this fund to transfer our monies for our deposit. I'm thinking we need to make a Claim to Illinois Funds, but I am lost along the way here. What do you think.

From: Kahl, Karen
Sent: Wednesday, January 28, 2009 3:11 PM
To: Courtney, Brenda
Subject: RE: Journal entry

I don't know where this money is now? Do you have to pay this bill? If so you will need to make a claim. Does that make sense. I thought that maybe you had paid it from somewhere else and wanted to move it, in that case it would be a JE.

From: Courtney, Brenda
Sent: Wednesday, January 28, 2009 3:09 PM
To: Kahl, Karen
Subject: RE: Journal entry

How does this amount appear on the books? Will you make a journal entry or do I have to do a claim?

From: Kahl, Karen
Sent: Wednesday, January 28, 2009 3:08 PM
To: Courtney, Brenda
Cc: Grush, Karen
Subject: RE: Journal entry

Sorry this took so long. I was working with Mary Simons on PBC and couldn't get back to my computer. Please use 8096 which is titled Participant Expenses. We could also use 8061 but that is Commercial Services and you use That for something different. I will add 8096 to your budget for 2008 so you can use it.

K

From: Courtney, Brenda
Sent: Wednesday, January 28, 2009 1:55 PM
To: Kahl, Karen
Cc: Grush, Karen; Johnson, Christine
Subject: Journal entry

Hi Karen:

In March of 2008 we implemented credit card terminals at the Health Department. Since then, we have been depositing the revenue received with the Treasurer's office through Illinois Funds and Global Payments. I generate our monthly deposit slip showing which line items to be credited, and our Treasurer's office takes the money from Illinois Funds and applies it to our line items according to my deposit slip.

Since this is very new to us, we overlooked the fees involved with Global Payments. Karen and I would like to expense the fees instead of taking them out of our many revenue line items. We have incurred \$889.01 in fees for FY 2008.

Can we do a journal entry for FY 2008 in the amount of \$889.01? Do we need to set up a separate line item for this expense?

We would all appreciate your help very much.

BRENDA COURTNEY
Director of Fiscal Operations

ADMINISTRATIVE SERVICES COMMITTEE
Procedure For Taking Minutes
February 7, 2000

AFTERNOON OF MEETING DAY

- Check to make sure room is set up correctly; Adjust blinds properly; Adjust Temp.
- Check batteries - (located in Lisa's top left drawer) Charge batteries if needed (located in Lisa's bottom right drawer)
- Review Agenda with Deputy County Administrator

TWENTY MINUTES PRIOR TO MEETING:

- Make coffee (5 scoops). Coffee machine is ALWAYS ON. May need to resupply water that has evaporated from the weekend. Turn on burners to keep warm if necessary. Carafes are available. Night meetings have Regular and Decaf.
- Have several pens, pencils, paper and erasers as backups
- Recorder, extra batteries, extra tapes
- Unlock door

AT MEETING:

- Follow the agenda.
- Make sure secretary has all handouts.
- Some handouts will be attached to minutes and some placed on file in the Finance Office; Denote which in minutes
- Note time meeting started.
- Secretary may do roll call.
- Note others of importance in the audience.
- Approval of minutes (of last meeting) After approved, Chairman signs and Secretary signs. Minutes are given to the County Clerk's Office. Once minutes are approved, shorthand notes can be disposed and tapes erased with a magnetic eraser (located Lisa's bottom right drawer).
- Approval of agenda.
- Note who moved and who seconded a motion.
- Do not note when discussion goes off topic or use of insulting comments.
- If it goes into Executive Session:
 - 1) Note time; Roll call is needed
 - 2) Note reason for Executive Session in first motion
 - 3) Take notes on a separate piece of paper.
 - 4) Insert a separate tape
 - 5) Note the time it returned to regular session..
- The tape recorder will beep every 30 minutes; turn tape over/change as needed
- If the chair asks for roll call votes during the meeting, always do alphabetical with chair voting last.
- Write out any motions as sometimes the Chair asks the secretary to read the motion before the vote.
- Note the time the meeting is adjourned.

AFTER MEETING:

- Clean up tables, clean coffee pots, reset temp, lock doors, turn off lights. (If people linger to visit, they will turn off the lights.)

TYPING MINUTES

- Minutes (Originals-unsigned) must be ready by the 2nd Wed by 10:00 a.m. to Mary Supple (*see document for packet schedule which Mary updates and hands out annually)
- Attempt to describe the issue and decision options when writing minutes
- Number all pages and include a heading on each page
- Mary will give the originals back for me to submit for signature at the next meeting.

Kahl, Karen

 **From:** Arms, Chris
Sent: Wednesday, August 20, 2003 11:23 AM
To: Assessments Office; Central Plant; Court Services; Finance Office; Forest Preserve Office; IMO; Planning Dept; Public Defender; State's Attorney's Office; Treasurer Dept
Subject: PRINT Server is back up!!!

For those of you printing to a **network printer**, please follow these directions to change your default printer:

1. Click the "**Start**" button at the bottom left corner of your screen.
2. Depending on your operating system **either** click on "**Printers and Faxes**" **OR** highlight "**Settings**" with your mouse - another window should pop up with a few programs listed. Then left-click on "**Printers**".
3. The window that pops up should contain all the printers you have access to.
4. **Right-click the printer you desire to be your new default printer**, and left-click "**Set as Default Printer**" **OR** "**Make Default Printer**" depending on your OS.

*Our main server is now up and running so we want you to use the printer **WITHOUT** the word **BACKUP**. The primary server to use for printing is named "PRINT", the backup server for printing is "ADMINPDC". You should see printers setup on each of these servers. Those on ADMINPDC will be preceded by the word **BACKUP**.*

5. Close the Printers window.
6. You may need to exit out of any programs you have running and start them again for the change to take effect.

 **If you need assistance changing your default printer, please call one us. If we do not answer, please leave a message (we may be in the process of helping others)**

Chris Arms x258
Andy Vanatta x713
Joan Berkes-Hanson x643

Updated August 5, 2009

Highway Fund Year End Procedures

Any expenditure that is incurred prior to the end of the fiscal year are accrued as payables. Any intergovernmental highway project with monies receivable would be handled as accrued receivables.

Any retainage funds would be booked as retainage payable.

If projects are not completely finished at the fiscal year end the percentage of project is calculated and the accrued receivables would be entered as that percentage of the total that is expensed at the end of the fiscal year.

Example:

\$200,000 Intergovernmental Agreement
\$150,000 completed on December 31, 20XX
\$100,000 due from other government for it's share of the agreement
\$ 75,000 would be set up as accrued receivables

Initial Procedure Written 5-13-2004

Update 6-30-2009

PROCEDURES FOR PREPAID COPIES IN THE JUDICIAL OFFICE

When pre-payments for copies are received in the Judiciary office the money should be deposited into 2210-5544 Prepaid Copies.

When the Facilities Management Office issues monthly billing to the Judicial Office, any billing amounts that are generated by the codes that are designated prepaid will be paid from 2210-5504 to Facilities Management. These billings will reflect the rate of two cents per copy paid to Facilities Management.

The Judicial copy usage bill from Facilities Management will continue to be paid from account 2210-9201.

Updated June 30, 2009

Procedures for General Postage Through Facilities Management Department

The purchases of postage throughout the year are charged to 1111 account 0711. The receipt of monthly billings sent to departments by Central plant are deposited to 1111 account 712.

Each month Facilities Management does a monthly balancing of postage accounts to the balance sheet for fund 1111.

The year-end procedure is as follows.

The December 31st monthly balancing of postage accounts is given to Finance from Facilities Management. The balance that is listed on this sheet should be the amounts in these three accounts added or subtracted together as indicated below.

1111	0710	Prepaid Postage
+ 1111	0711	Purchase of Postage
- 1111	0712	Sales of Postage

The Journal Transfers that must be done at year-end are the total amount that is in the 1111 – 0711 account should be transferred as below

Cr	1111	0711
Dr	1111	0710

The total that is in the 1111 – 0712 account should be transferred as below:

Cr	1111	0712
Dr	1111	0710

These journal entries should not be made to do the clearing of Postage if there are any outstanding bills to departments from November or December until the very end of January.

This will zero out the 0711 and 0712 accounts and leave a beginning balance in the 0710 Prepaid Postage account that balances to Facilities Management Monthly Balancing Report.

Great effort should be made to collect all of the postage billings that are sent at the end of December so that all monies are collected in January for the previous November and December billings.

If there are monies that are outstanding on December 31, XXXX of any year November and/or December billings these amounts must be entered as period 13 receipts.

Updated 6-30-2009

TO IMPORT FILE FROM C:\WINDOWS\DESKTOP TO EXCEL

Open Excel then go to file open, choose "all files", any saved files will show on the screen.

Choose the report that you want. Double click on the report. You will get a Text Import Wizard in the middle of the screen, it will say step 1 of 3. Choose Fixed Width and then next.

You will get the next screen that will say step 2 of 3. This step lets you set field widths. Titles are not a problem and can run over columns. Scan the entire document with the up and down arrows to be sure that you are including all the numeric data in the column width that you are setting. You click the mouse once where you wish to insert an arrow and click twice to delete an arrow that is in place. Click next and you will get step 3 of 3. Here you will decide the text of the report. In most instances you will use General which sets numbers as numbers and text as text.

When you are finished it will show on the screen the way you have formatted it. You will need to extend columns and check that all data is contained in the report.

Updated July 16, 2009

DEATH CERTIFICATE SURCHARGE PROCEDURES

These are the procedures for processing the mandated \$2.00 surcharge on all certified copies of death or fetal death records issued by DeKalb County Health Department according to the new PA 92-0141 law passed by the State of Illinois on July 24, 2001.

You are to collect the \$2.00 surcharge on all certified copies of death certificates that are issued by your office. This money is to be deposited in the General Fund (1111) and the liability account (1175).

Your office will complete the VR360cc card provided by the State of Illinois with the required information and send the card by the 5th day of each month to:

Division of Vital Records
Death Certificate Surcharge Fund
Illinois Department of Public Health
605 West Jefferson
Springfield, IL 62702-5097

When you have completed the VR360cc card it is suggested that you make a copy for your records. You will also make a copy of the VR360cc form and send it to the administrative assistant (Cris Woodin) in the Finance Office. The County Clerk's Office also will send a copy of the VR360cc that they have completed in their office to the administrative clerk. The Finance Office will then prepare a claim through Non-Departmental Services for the funds that have been collected each month from the Health Department and the County Clerk's office charging the total to 1111 and 1175. These funds will be sent to the above address through the regular claim process each month.

August 1, 2001

**IMPORTANT NOTICE
FEE CHANGE EFFECTIVE IMMEDIATELY!!!**

FILED

AUG 03 2001

**SHARON L. HOLMES
DEKALB COUNTY CLERK**

Dear all Local Registrars and County Clerks:

The Governor signed into law P.A. 92-0141 on July 24, 2001. This law took effect upon his signature and mandates that your office immediately increase your fees by \$2 for all certified copies of death or fetal death records issued. This \$2 increase is to be collected for the first and for each additional death or fetal death certified copy issued by your office. If you do not already keep track of the number of certified death copies issued by your office, you are now required to do so.

The new law requires that this \$2 increase in your fees be transmitted monthly to the Division of Vital Records, Illinois Department of Public Health and will subsequently be deposited into the Death Certificate Surcharge Fund. The additional revenue created by the law will be used to implement a statewide Electronic Death Certificate (EDC) system.

Please destroy all old VR 360 cards and use only the revised monthly control card VR 360 (a 12 month supply is enclosed). For Local Registrars, along with the previously collected information detailing the number of new records filed, the revised card now requires the report of the total number of certified copies of all death and fetal death records issued each month. The VR 360 was revised to include these separate and distinct reporting figures on one form to simplify these two reporting requirements. We have created a separate VR 360cc card for county clerks who are not local registrars which must be mailed to the Division of Vital Records by the 5th day of the month.

- ▶ The revised VR 360 (VR360cc) is to be sent with your records each month. (See enclosed sample on how to complete).
- ▶ Send a photocopy of the VR 360 (VR 360cc) to your governmental unit accounting office to be returned to the Division of Vital Records with a check for the appropriate amount.

The check, payable to the Illinois Department of Public Health, and copy of the VR 360 (VR 360cc) are to be mailed to:

(over)

Local Registrars and County Clerks
August 1, 2001

**Division of Vital Records
Death Certificate Surcharge Fund
Illinois Department of Public Health
605 West Jefferson
Springfield, IL 62702-5097**

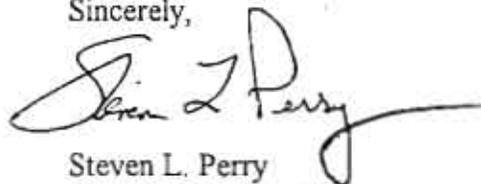
This new initiative should not come as a surprise to many of you since we have been talking about establishing an EDC for many years and actually piloted an electronic prototype in several counties a few years ago. During the hearings for the bill, the County Clerk's Association was also well represented. This extra revenue will no doubt allow us to provide better service to your offices in addition to offering you the opportunity to eventually be connected into this system. It is projected that the system will take 2 years to develop and be fully implemented.

A copy of the Act is enclosed for your review. We strongly recommend you share this bill with your governmental unit accounting office as soon as possible.

Please note that the provision in the law that restricted local registrars and county clerks from charging more than the state registrar has been eliminated. Also, after January 2003, one fourth of all revenue generated by this fee will go back to the local registrars. More on that when we get closer to that date. **For now, the certified copy fee charged by your office for the first and additional copies of any death or fetal death record must be increased by \$2.00 immediately upon receipt of this letter and payment submitted to our department monthly.**

Should you or your accounting department have any questions, please call me or Larry Davis at 1-800-237-1945. Thank you all for your cooperation and support of this new initiative.

Sincerely,



Steven L. Perry
Deputy State Registrar

Enclosures

cc: I.F.D.A.
F.D.S.A.
Illinois Coroner's and
Medical Examiner's Association

April 28, 2009

TO: All Departments

From: Karen Kahl
Finance Accounting Supervisor

RE: Proper Expense and Revenue – Which Fiscal Year?

Included with this memo you will find a procedures sheet that everyone should read and make themselves aware of the rules that the County has to follow in regard to the yearly audit.

Yesterday the Finance office found a check that was issued in March of 2009 and posted in the 2008 year. The claim could have been a 2008 expense but it was too late for the charges to be posted as the entire year had been closed as of February 26, 2009 and there should not have been any further activity placed in 2008.

We are trying to make everyone aware of the issue that once the activity is emailed to the auditors, no one, including the Finance Office, can make any changes of any kind. We have contacted the Information Management Office and requested that the year not be available after the transfer of data to the auditors. The Finance Office would appreciate each department looking at the procedures and reference them when the fiscal year ends and the new fiscal year begins.

July 7, 2009 - Updated

Rental Housing Recording Fee
Christine Johnson, Sharon Holmes, Judy Butler
Karen Kahl

It is the Finance office understanding that the \$9.00 Rental Housing Recording Fee collected by the County Clerk's office will be deposited into the General Fund using account 1111-1176. The Recorder will be responsible for entering the total number of recorded documents that were charged the rental housing fee during each month on the specified form on the State of Illinois website.

The Recorder will then inform the Treasurer of the total amount of money that should be forwarded to the State of Illinois each month. The Treasurer's office will authorize payment to be sent to the specified State of Illinois bank account from the Electronic Funds Bank account of DeKalb County.

The Finance Office will be informed of the amount and date of the transfer that is completed each month. This information will be sent to Karen Kahl in the Finance office. Karen will then be responsible for making a journal entry in the Finance office financial system to debit the money from the liability account (1111-1175) and credit the cash account (1111-0001) so the General Fund will remain in balance with the Treasurer's Office.

Updated 7-28-2009 Sheriff's Department Corrections

STELLAR COMMISSARY ACCOUNT RECONCILIATION PROCEDURES

Last part of day on the last day of the month or first part of day on the first day of the month run Stellar reports.

1. Balance Sheet
2. Check Register
3. Check Report
4. Inmate Account Balances Summary

When bank statement arrives reconcile all cleared checks and deposits in the Stellar system.

The Stellar balance sheets and bank balance should equal the bank statement amount minus the outstanding checks.

Checks that have been outstanding for at least a year and the Corrections Department has been unable to locate the person that the check was issued to must be stale-dated and the list sent to the Treasurer's Office with a check in the total amount. These dollars will be placed on the Treasurer's balance sheet and available to issue a new check if the person is found.

June 30, 2009

INSURANCE REFUND PROCEDURES

All medical insurance premiums are deducted and paid in advance during the previous month for the following month premium. When refund is due the following procedure should be followed.

The procedure for this refund will be that the employee portion will be returned to the employee and the benefit portion of the premium that was originally charged to the department benefit line item will be refunded to the same line item in the department.

Updated
June 30, 2009

Procedures for Regional Superintendent of Schools Illinois Funds Account

State monies are deposited into the Regional Superintendent's Illinois Funds Account monthly for different programs that are run by the Regional Superintendents office and other entities in DeKalb County.

The dollars that are deposited into the Illinois Funds account are automatically transferred to the Money Market account of the Regional Superintendent's office within a few days of being placed in the Illinois Funds Account. The Regional Office waits until they receive an email from Illinois Funds that the monies have been transferred and then write checks to the appropriate entity for the dollars.

Depending on the length of time the dollars are in the Illinois Funds Account there is interest earned on the monies. Each month the program dollars interest is received from the Illinois Funds Account at the end of the month. A spreadsheet will be developed each year to allocate the interest to the correct program(s). A check will be sent every six months for the interest that has been received to the correct program. The months of allocation of interest will be June and December of each year. The interest dollars will be moved each month to a liability account on the Superintendent's balance sheet and as stated above checks will be written to distribute the interest every six months.

In addition to the above the Illinois Funds Account will be balanced each month. Any dollars that have not been transferred to the Superintendent's Money Market Fund will be explained and accounted for.

**Information Management Office
Open Series Software
Restoring A Backup From Disk
To the Live Database
In a Windows 2000 Environment**

The purpose of this procedure is to restore a backup from disk(Using System Management/Backup to Disk or Backup through the payroll process) that was created using the Pentamation Financial Software.

CAUTION: ITEM III REQUIRES THAT NO FINANCIAL SOFTWARE USERS BE ACCESSING THE SYSTEM. THIS INCLUDES FINANCIAL ACCOUNTING, HUMAN RESOURCES, BUDGET PREPARATION, ETC.

- I. Log in and run the Financial Software.
- II. Locate the backup

The location of the backup can be found by choosing the appropriate backup menu option. The backup location will be displayed.

For Accounts Payable, select the **Financial Backup to Disk** option. You will see a directory such as:

/exportfs/dbexport/backup/ONCONFIG.ol_dek001/finance/fam

For paychecks, select **Human Resources Backup to Disk** option. You will see a directory such as:

/exportfs/dbesport/backup/ONCONFIG.ol_stuart4/finance/hrm

For Fixed Assets, select the **Fixed Assets Backup to Disk** option. You will see a directory such as:

/exportfs/dbexport/backup/ONCONFIG.ol_stuart4/finance/fix

Write down the backup location since it will be used in Step 4 and exit the software WITHOUT executing the backup.

- III. **TURN OFF LOGGING**

NOTE: The database that is being restored will be completely unavailable to the users while logging is off.

Open the internet web browser and to <http://localhost/> and do the following:

- 1) Log in as **informix**
- 2) Choose: **Use ISA**

Updated 8/6/2009

- 3) Select **ol_dek001** as appropriate instance to administrator
- 4) Select **SQL – SCHEMA –finance – CHANGE LOGGING MODE –**
Choose **NOLOG – CHANGE LOGGING MODE**
- 5) Scroll to the bottom of the ISA frame and choose **Command**
- 6) In the command window, type **onbar –b -F** and press **Enter**

You will receive a message telling you that there is no output and that the process is complete.

IV. RESTORE THE BACKUP

1. Log in as Informix
2. Change directories to the backup directory located in Step II.

Choose **START – PROGRAMS-Informix – ol_dek001**

At the system prompt:

cd\exportfs\dbexport\backup\ONCONFIG.ol_dek001\finance\fam
<Enter> for the Fund Accounting backup directory

OR

cd\exportfs\dbexport\backup\ONCONFIG.ol_dek001\finance\hrm
<Enter> for the Human Resources backup directory

OR

cd\exportfs\dbexport\backup\ONCONFIG.ol_dek001\finance\fix <Enter>
for the Fixed Assets backup directory.

3. Insure that the files have a date/time stamp that correlates with the date/time that the backup was performed.

Ls -als

If the files do not have the proper date/time stamp, the backup was not successful, and you will need to restore from a tape backup. **DO NOT RESTORE** from these files if they show an incorrect date.

4. Execute dbaccess from the system prompt.

Dbaccess

5. Load the files into the database. This is done with the **Query Language** option.

Pick Option **Q** (Query Language)

Select the database being restored. For example, finance

Pick option **C** (Choose)

Use the arrow keys to select the proper SQL file, or type in the name. For Accounts Payable restorations, the SQL file is **restorefam**. For Human Resources restorations, the SQL file is **restorehrm**. For Fixed Assets restorations, the SQL file is **restorefix**.

The SQL file is displayed on the screen. As a final check, look at the comments at the top of the SQL file. The date and time of the backup are enclosed within a pair of braces along the login name of the user that executed it.

DO NOT RUN THE SQL IF THE DATE AND TIME ARE INCORRECT OR IF THE FILE IS EMPTY.

If the date and time are correct, pick option **R** (Run.)

6. The restore process will now begin reloading the data. When it completes, exit dbaccess by selecting the **Exit** option from the ring menus at the top of the screens.

V. TURN ON LOGGING

Open the internet web browser and go to <http://localhost/> and do the following:

- 1) Log in as **Informix**
- 2) Choose: **Use ISA**
- 3) Select **ol_dek001** as appropriate instance to administrator
- 4) Select **SQL – SCHEMA – finance – CHANGE LOGGING MODE – choose UNBUF – CHANGE LOGGING MODE**
- 5) Scroll to the bottom of the ISA frame and choose **Command**.
- 6) In the command window, type **onbar –b-F** and press **Enter**.

You will receive a message telling you that there is no output and that the process is complete.

1099
MISCELLANEOUS
AND INTEREST
FORMS

April 27, 2009 Updated

Procedures for 1099 Miscellaneous & Interest

Process ALL accounts payable payments for the current year PRIOR to processing ANY accounts payable checks for the new calendar year. NOTE: This includes any emergency checks that need to be written before the January check run.

Select 1099 Types Table from the List Maintenance menu in Fund Accounting. Verify that all Box and Form codes are correctly entered.

Select Vendor List from the List Maintenance menu in Fund Accounting. Verify vendor records are marked correctly for 1099 Box and Form codes.

To build file for 1099's you will follow menu path:

Select 1099 Setup File Maintenance from the 1099 Processing Menu in Accounts Payable

Add or Modify the Main Record

Add or Modify to establish parameters for the 1099 work file for 1099 MISC., and 1099 INT. forms. You will change the year and make sure contacts and addresses are correct. The County Clerk's Office will send the information to the Finance Office for completing the Interest 1099's. This will be a different parameter setup and all interest forms will be for any amount of interest even less than \$1.00

Select Create 1099 Work File

This step goes to the vendor file and pulls the information for all vendors that receive 1099's and have dollars paid to them during the calendar year over \$600. Each calendar year the Finance Office also does forms for the Circuit Clerk (MISC) County Clerk (INT) and the Nursing Home (MISC.). As these payments were not paid from our Pentamation system you will need to create them in the edit file. Anyone who receives a 1099 form must have a vendor file in the Pentamation system. The Circuit Clerk forms will all be attorney dollars, the Nursing Home forms will be Non-Employee Compensation both on the miscellaneous form. The County Clerk forms will all be interest forms. When you receive the information from the Circuit Clerk and the Nursing Home you will need to check all of the people they have on the list, even if they have not made the required \$600 minimum, because if the amounts are added to the amounts that the Finance Office might have paid during the year the total may be over the \$600 minimum.

Select 1099 Print Edit List

After file is created you will print an edit list and verify numbers are correct. When you are comfortable with the numbers you will then print 1099's. The miscellaneous forms are blank and all boxes as well as names, addresses and amounts are printed on the form. The interest forms are pre-printed with boxes and are three to a page.

The Plus Series of the software creates a separate file for each type of 1099. The County does Miscellaneous and Interest. You will also copy the file to disk to send to the IRS. When you create the file you will have the option of save to file. There will also be a place on this screen to name the file. We use the year and the type of 1099 as in "09 MISC 1099". When you create the magnetic file(s) they are saved on the "R" drive. You will need to go to the "R" drive and find the file, using the file name that you gave it when you created it. Beginning in 2007 the 1099 files need to be sent electronically through <http://fire.irs.gov>. There is a file on the Accounting Supervisors desk that has the instructions for transmitting the files to the above website. Gary will get an email that says the file has been received. You can go back into the site in two weeks and make sure that it was correct and they have accepted the file.

PBC

Updated July 28, 2009

PBC CHECK PROCESSING

1. Create claims using the Access database called "Claims".
2. Run a total of all claims that will be processed.
3. Enter the claims in the Pentamation Plus Series software
 - a. Batch Accounts Payable – Icon on Screen
 - b. Under File on screen click on white sheet "new"
 - c. Click on Change Payment Type = No P.O.
 - d. Control Number = PBC and month of payables ie: (PBC10)
 - e. Period and Year should be okay
 - f. The checkmark in the hold box is okay
 - g. Continue with entry with vendor, invoice date and check date
 - h. Click Okay Box, this will take you to the bottom of the screen to enter account numbers and amounts. You can click okay here and it will bring up a new screen for a new vendor. Continue until all claims are entered
 - i. Before logging out of batch, check the total to be sure it equals the total in Step 2 above
 - j. Use back button to leave screen
4. This will bring you back to the Batch Accounts Payable screen, your batch should be highlighted
 - a. Choose Release batch
 - b. Choose Post batch
5. Run a Cash Requirements Report – Icon on Screen
 - a. Fill in date of check
 - b. Fill in >8000
6. Vendor Checks – Menu Path Applications, Fund Accounting, Vendor Checks, then Vendor Checks again
 - a. Have you backed up the system? Choose yes.
 - b. Bypass Control Number and enter Disbursement Fund # 4999
 - c. Enter Due date of Checks which is check date
 - d. You will now get a second cash requirements report in a bill payment form

7. The screen will then move you to the next step to print the checks.
 - a. Put check stock in printer recording the lowest check number
 - b. Enter through the void check number fields and enter the beginning check number that you recorded in 7 - a
 - c. Check the date on the screen, it should be okay but be sure. Enter and the checks will print.
 - d. Screen then ask did your checks print okay. Click Yes
 - e. Remove check stock from printer.

8. The next screen will prompt you to print a check register and a total page by fund.

9. Clear journal entries created from the check run – Icon on Screen Journal Entry Activity
 - a. This should come up automatically with the year and month and you continue through screen and journal entries will print. Be sure to say yes to the clear daily journal entries question.

PBC SINKING FUND PROCEDURES
(December 31, 2007)

BALANCE SHEET

Cash	Checking / Money Market balances
Investments	Total of Certificates of Deposit
Cash with Paying Agent	Total of monies paid to American National Bank of Chicago, who is the PBC Bond Administrator, in November for December 1 st principal and interest payments. This was applicable in prior fiscal years but should be 0 as of 12/31/07 due to change in fiscal year.
Cash with escrow agent	Monies in escrow from the 2005 crossover refunding that are used to pay interest on the 2005 bonds until the crossover date, when the 1997 bonds will be called and refunded. This is allocated 25/75 between the county and the nursing home. This was applicable in prior fiscal years but should be 0 as of 12/31/07 as the crossover date was 12/1/07
Unamortized issue costs	Relate to the 2005 bonds, 25/75% allocation, county portion goes to county GLTDAG
Accrued Interest	Prorated interest earned on Certificates of Deposit from date of purchase through December 31 st
Leases Receivable	Outstanding Principal at December 31, 2007
Deferred Revenues	Monies received by November 1 st from the County, minus the principal and interest that was due and paid December 1 st and June 1 st plus the \$25,000 admin fee for the subsequent year. In fy07 and thereafter it should reflect 5/6 of the interest due 6/1 and the 25K admin fee.
Revenue Bonds Payable	Total Principal (\$11,800,000) minus the sum of all principal payments (bonds retired) actually made to bondholders. This amount will be the same as "Leases Receivable" from the prior year audit report. The crossover date was 12/1/07 therefore, all of the prior bonds (2005 bonds) should have been called and paid off and should be removed from here.
Interest Payable	1/6 of the payment due 6/1,
Retained Earnings	Net income (loss) for the current year plus 12-01 retained earnings.

This should increase from one year to the next by the amount of Investment Income (interest earned on investments) for that fiscal year.

REVENUES

Rental from County The Administrative Fee and the Interest portion (no Principal) received from the County (both Health Department and Nursing Home share) which was received by November 1st of the prior year.

Note 40,000 per year of this revenue is required to go into the renewal and replacement fund.

NON-OPERATING REVENUES (EXPENSES)

Investment Income Total amount of money earned during the fiscal year (including accrued interest at year end) from investments - certificates of deposit and the money market account.

Interest Expense Interest portion only from the County (both Health Department and Nursing Home share) which was received by November 1st of the prior year. But ~~do~~ include 1/6 of the payment due 6/1. (Do not include the Principal portion nor the Administrative Fee.)

OPERATING TRANSFER (OUT)

To PBC General Fund An annual transfer of \$25,000 to the PBC's General Fund to cover PBC Administrative expenses.

Last Updated 7-22-2009

PUBLIC BUILDING COMMISSION RECONCILIATION PROCEDURES

There are seven different funds related to the Public Building Commission.
There are three different bank accounts.

	Fund #	Dept. #	Bank Account #
General Operating Fund	8100	7110	6145891
Capital Improvement Reserve	8200	7210	6145891
R & R Sycamore Campus	8400	7410	6145891
R & R Health Facility	8450	7450	6145891
R & R Public Safety Bldg.	8460	7460	6145891
Sinking Fund-Health Debt Serv.	8500	7510	5714394
Community Outreach Bldg.	8740	7740	6145891
Disbursement Account			9061331

All Pentamation financial information is included in the Pentamation Open Series Financial System that is used by the entire County.

The Sinking Fund has its own bank account.
The Disbursement Fund has its own bank account.
All other funds are co-mingled in the third bank account.

Monthly the Balance Sheets are printed and the cash balances in the General Operating Fund, Capital Improvement Reserve Fund, R & R Sycamore Campus Fund, R & R Health Facility Fund, The R & R Public Safety Fund, and the Community Outreach Fund should be totaled and balanced with the total in bank accounts 6145891 and 9061331. The Sinking Fund cash balance on the Balance Sheet must match the total cash in the 5714394 bank account.

All CD's must balance to the Investments on each of the Balance Sheets.

There is an interest spreadsheet that you will use to distribute the interest earned on the bank account 6145891. The beginning cash balances in each of the departments listed above that are in this bank account are entered on the spreadsheet. The total interest earned is put in the correct cell and it is allocated by percent using the amount of the cash in each department. The total interest allocated must equal the total interest earned each month.

Updated:
7/1/2009

DEKALB COUNTY PUBLIC BUILDING COMMISSION
INTEREST ALLOCATION BEGINNING WITH FY 2006

- Directions:
1. Change date in cell A-2, date in cell C-17, and amount in cell E-15.
 2. Place amounts in cells C-19 thru C-27, don't include CDs, net back any loans.

A. Interest from Money Market & Checking Accounts		GENERAL FUND Acct. No. 6145891				
Account	Funds	Monthly Beginning Balance 6/1/2009	Percent of Total	\$374.07 Allocate	JUNE BANK INTEREST Add for Rounding	Deposit Account
8100-0001	General	(10,000)	-0.8%	(2.87)		7110-5501
8200-0001	Capital Improvement Res.	0	0.0%	0.00		7410-5501
8300-0001	Operating Leases	0	0.0%	0.00		7110-5501
8400-0001	Sycamore R&R	188,364	14.4%	54.04		7410-5501
8450-0001	Health R&R	278,820	21.4%	79.99		7450-5501
8460-0001	PSB R&R	211,753	16.2%	60.75		7460-5501
8500-0001	Sinking Fund	0	0.0%	0.00		7510-5501
8600-0001	Jail Expansion	0	0.0%	0.00		7610-5501
8740-0001	Community Outreach Bldg.	634,941	48.7%	182.16	0	7740-5501
Total		1,303,878	100.0%	374.07		

B. Interest from Certificates of Deposit

1. Allocate all proceeds to the Fund as explained in #3 below.
2. If two or more funds contributed to the investment, pro-rate the interest based on the amount each fund contributed to the investment.
3. To find the account number for the deposit for each fund, see the chart above as interest for some funds is placed in a different fund.

Updated:
7/1/2009

DEKALB COUNTY PUBLIC BUILDING COMMISSION
INTEREST ALLOCATION BEGINNING WITH FY 2006

- Directions:
1. Change date in cell A-2, date in cell C-17, and amount in cell E-15.
 2. Place amounts in cells C-19 thru C-27, don't include CDs, net back any loans.

A. Interest from Money Market & Checking Accounts SINKING FUND
ACCOUNT 5714394

Account	Funds	Monthly Beginning Balance 6/1/2009	Percent of Total	\$21.43 Interest to Allocate	JUNE BANK INTEREST Add for Rounding	Deposit Account
8100-0001	General	0	0.0%	0.00	0.00	7110-5501
8200-0001	Capital Improvement Res.	0	0.0%	0.00		7410-5501
8300-0001	Operating Leases	0	0.0%	0.00		7110-5501
8400-0001	Sycamore R&R	0	0.0%	0.00		7410-5501
8450-0001	Health R&R	0	0.0%	0.00		7450-5501
8460-0001	PSB R&R	0	0.0%	0.00		7460-5501
8500-0001	Sinking Fund	439,192	100.0%	21.43		7510-5501
8600-0001	Jail Expansion	0	0.0%	0.00		7610-5501
8740-0001	Home Care Building	0	0.0%	0.00		7740-5501
Total		439,192	100.0%	21.43		

B. Interest from Certificates of Deposit

1. Allocate all proceeds to the Fund as explained in #3 below.
2. If two or more funds contributed to the investment, pro-rate the interest based on the amount each fund contributed to the investment.
3. To find the account number for the deposit for each fund, see the chart above as interest for some funds is placed in a different fund.

PETTY CASH

6-8-2009

Procedure for Increasing Petty Cash for Departments

County Departments may have a need to increase the Petty Cash that they have on hand.

An example would be the Community Services Department that deals with individuals that may come into the office and need emergency help.

To increase petty cash, a claim is written by Community Services from Direct Assist Payments (4410-8321) and deposited into the bank Petty Cash checking account. This revenue is then placed into Community Services Petty Cash line item on the Balance Sheet. The account number is 1243-0010.

The same procedures are used for each department that handles Petty Cash using account numbers that are available in that department budget with the offset being the Petty Cash account that is on the department balance sheet.

Updated 7/22/2009

DEKALB COUNTY PETTY CASH ACCOUNTS

<u>DEPARTMENT</u>	<u>AMOUNT</u>
TREASURER	\$1,000
CIRCUIT CLERK	\$ 200
COUNTY CLERK	\$ 200
RECORDER	\$ 100
SHERIFF	\$ 500
STATE'S ATTORNEY	\$1,000
JOINER HISTORY ROOM	\$ 25
CIRCUIT CLERK – UPS	\$ 100
HIGHWAY	\$ 200
HEALTH	\$1,230
MENTAL HEALTH	\$ 100
COMMUNITY SERVICES	\$25,000
NURSING HOME	\$1,000
CIRCUIT CLERK – CHD SUPP	\$ 100
CIRCUIT CLERK – BRANCH CT.	\$ 40

DEKALB COUNTY GOVERNMENT

STATE'S ATTORNEY PETTY CASH PROCEDURES

The State's Attorneys Office has a witness expense petty cash checking account with a \$1,000.00 balance. These funds are to be used to cover witness expenses such as transportation, etc. The reason for this fund is that if witnesses are paid in advance, then they are required by law to appear at the appointed time.

The checkbook balance plus the receipts plus the log of expenses paid out should at all times be equal to \$1,000.00. This account must be balanced each month to the bank statement. Timely reconciliation of this account will keep the check register and log of payments current and in balance.

This account can be reimbursed back to the \$1,000.00 at the discretion of the State's Attorney's Office. This should be done in the normal monthly claims cycle.

For other than witness expenses, monies should be requested from the Treasurer's Petty Cash funds and reimbursed to that fund with monthly claims. This would include refreshments for Grand Jury's, Chief's luncheons, etc.

Any receipts that are available for funds expended from this account should be kept along with the petty cash log stating date of check, check number, the name of the person the check is written to and the amount of the check. The check register will also contain this information and will be a cross-reference for all checks that have been written from this account.

When reimbursement is requested a copy of the log should be included with the request. The log should also record any void checks and interest that the account has earned during the request time period. The amount of reimbursement should equal the amount of the checks issued, minus the void checks.

Before the end of each fiscal year any interest monies that have been earned on this account must be returned by check to the Treasurer's Office for deposit in account 5501 interest income. Once a year, a check needs to be written back to the General fund for any outstanding checks that are over one year old. When this check is issued made payable to DeKalb County Treasurer, you need to include on the deposit slip the dates covered by these outstanding checks. A memo should also be written to the Treasurer at this time noting the check numbers, date of checks and the amount of checks that are included. Keep a copy of the memo in the SAO office. (This will verify that the checks were written in the past and that a new check can be issued to the person.)

Updated.
6/30/2009

POSTING RECEIPTS

Posting Receipts

1. The Treasurer's office sends their daily receipts and reports to Finance on the printer in the back of the office. Finance posts receipts in numeric order by date in the Fund Accounting System. Select from the Fund Accounting menu, post receipts. Choose set period to change the date to correspond with the receipt and verify the period is correct. Enter the information from the receipt into the fields. The payer number is always 1 and the receipt number is repeated in the description field with a brief description if any. The Treasurer uses the numbers they assign to bank accounts, they will very likely not be the same Fund or Department numbers used by Finance. When posting you just have to convert the information given to the appropriate numbers required by the accounting system. You will not be able to enter numbers that the system does not recognize. There are many situations where Finance has to change or ignore the data on the receipt. *Examples:*

Finance does not look at cash differently than investments

Finance does not post CD's purchased or redeemed, only new interest dollars earned

Finance does not post money deposited with the Treasurer that is only being held temporarily until it is deposited into a county account.(mostly wire transfers)

Finance does not post any activity for accounts that are strictly Treasurer accounts

911 - 9110 series

Drainage Accounts - 6560 series

Treasurer's Special - 8100 series

Sale in Error - 8800

Finance does not post the Resident Fund for NH Resident's personal funds

2. When the receipts are posted, you need to run a receipt activity report and clear them. The receipts can be done daily or several days at a time. The receipt activity can be done either way too. The menu is Fund Accounting, Daily Transactions Listings, Receipt Activity.

Print at: Monday, April 27, 2009 2:21:24 PM

Host: L2FNACPY07

User: Isnyder

Receipt Screen

Past Receipts [Window Title Bar]

File Edit Print View Help [Menu Bar]

Date: 04/27/2009 Period: 4/09

Receipt Data

Receivable Number	0	Total Entry	
		Receivable	
		Payments	
		Balance	

GL Asset Account

ORGN *

Account *

PROJECT *

Account *

Payee Number *

Cash Account *

Receipt Number

Description

Control Number

Receipt Amount * 0.00

OK
Back
Set Period

Taskbar: ISETT | Inbox - Microsoft Out... | Citrix ICA Client E... | WordPerfect 12 - [Clu... | 2:21 PM

Print at: Monday, April 27, 2009 2:29:34 PM
Host: L2FNACPY07
User: Isnyder

Change date or period (only 13th)

The screenshot shows a software interface for 'Post Receipts'. A 'Reset Period' dialog box is open, allowing the user to change the period, year, and transaction date. The dialog box contains the following fields and options:

- Date:** 04/27/2009
- Period:** 4/09
- Option Information:** Use the option to change the period, year and/or transaction date of the records that are being added to this batch.
- Enter Period, Year and Date to be Posted:**
 - Period:** [Dropdown menu]
 - Year:** 2009
 - Transaction Date:** 04/27/2009
- Select the accounting period:** [Dropdown menu]
- Account:** [Text field]
- Page Number:** [Text field]
- Cash Account:** 0001
- Receipt Number:** [Text field]
- Description:** [Text field]
- Control Number:** [Text field]
- Receipt Amount:** 0.00

The dialog box has 'OK', 'Back', and 'Set Period' buttons. The 'Set Period' button is highlighted. The background window shows a list of receipt entries with columns for Account, Page Number, Cash Account, Receipt Number, Description, Control Number, and Receipt Amount.

Receipt Activity

Applications Favorites Reports Custom State Help

Refresh Close

Post Receipts

Post Payable Entry

Batch Accounts Payable

Receipt Activity Report

Vendor Information

Post Journal Entries

Journal Entry Activity

Process Payments

Print Balance Sheets By Fund

General Ledger Audit Trail

Fund Accounting

- Purchasing
- Human Resources
- Budget Preparation
- Fund Assets
- Personnel Budgeting Reports
- Equipment Manager
- Vendor Bid Reports
- Regrets
- Warehouse Inventory
- Miscellaneous Billing
- Treasurer's System
- View Files

Report Launcher

- Daily Transaction Listings**
- Accounts Payable
- Financial Statements
- Aggr. Trans
- System Maintenance

- Expenditure Budget Activity
- Revenue Budget Activity
- Project Budget Activity
- Equipment Activity
- Journal Entry Activity
- Interface Payroll Activity
- Manual Check Activity
- Payable Activity
- Receivable Activity**
- Receipt Activity
- Journal Entry Report
- Receiving Report
- Transaction Status Report
- Vendor Audit Report

start | InBox - Microsoft Out... | CERS/JCA Client E... | WordPerfect 12 - [Cl... | 2:33 PM

PURCHASING
AND BID
POLICIES

**DEKALB COUNTY GOVERNMENT
PURCHASING POLICY**

CURRENT DATE OF CONTENTS OF PURCHASING POLICY

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Attachment	"B"	06/14/2004

This page showing current page dates of the Purchasing Policy will be updated on the County's web page each March at www.dekalbcounty.org. This page was last reviewed for updates as of March 1, 2009.

PURCHASING POLICY

1.1.0. **Legislative Intent**

1.1.1. It is the finding of the DeKalb County Board that there is a public benefit to the citizens of DeKalb County when truly competitive practices are used to acquire those services, materials, equipment and supplies essential to the delivery of governmental services.

It is the purpose of the policy to set forth acceptable methods of encouraging true competitiveness amongst potential vendors by providing guidelines to those authorized to make purchases on behalf of the County with public funds

- *(Revised 06/19/1991)*

1.2.0. Scope

1.2.1. These regulations are intended to provide guidance to purchasers in addition to State Statutes (IL Revised Statutes: Ch. 34, Art.5, Par. 1022 & Ch. 38, Art. 33E,Par. 33E-1 et.seq.). Pursuant to these Statutes, any purchase by an official of DeKalb County Government for equipment in excess of \$20,000, other than professional services, shall be by contract let in one of the following ways:

1. Let to the lowest responsible bidder after advertising for bids in a newspaper published within the county;
2. By a contract let without advertising for bids in the case of an emergency if authorized by the County Board; or
3. By contract without bids in the case of procurement from the Federal Government, purchases of used equipment, at auction or similar transactions which by their very nature are not suitable to competitive bids, pursuant to an ordinance adopted by the County Board
■ *(Revised 11/19/2003)*

1.3.0. Definitions

- 1.3.1. **Bid Rotating** - Participating in any collusive scheme or agreement with another in which he engages, over a period of time (at least 3 contract bids within a period of 10 years), of submitting sealed bids to the County of DeKalb with the intent that the award of such bids rotates, or is distributed among, persons or business entities which submit bids on a substantial number of the same contracts. Bid rotating is a violation of these policies.
■ *(Revised 06/19/1991)*
- 1.3.2. **Bid Rigging** - Knowingly agreeing with any person who is, or but for such agreement, would be a competitor of such person concerning any bid submitted or not submitted by such person or another to the County of DeKalb when the intent that the bid submitted or not submitted will result in the award of a contract to such person or another and either 1) provide such person or receives from another information concerning the price or other material term or terms of the bid which would otherwise not be disclosed to a competitor in an independent, nonconclusive submission of bids or 2) submits a bid that is of such price or other material term or terms that he does not intend the bid to be accepted. Bid rigging is a violation of these policies.
■ *(Revised 06/19/1991)*
- 1.3.3. **Bid Specifications** - Are written descriptions of the goods, materials, services, or supplies to be contracted for. Good bid specification should be drawn as narrowly as possible while leaving room for acceptable competition. Proprietary specifications should only be used as guidelines and should not require the use of a sole source. It is of utmost importance that invitations to bid and bid specifications be made available to the public. In cases where advertisement is not used, solicitations to bid and specifications should be posted prominently in at least the building housing the purchasing entity. In purchases requiring the development of elaborate and/or technical specifications, County personnel authorized to make such purchases are encouraged to avail themselves of professional assistance with the design of such specifications.
■ *(Revised 06/19/1991)*
- 1.3.4. **Certification** - Every bid submitted to the County of DeKalb and every public contract executed pursuant to such bids shall contain a certification by the contractor that the contractor is not barred from contracting with any unit of state or local government as a result of violations of the Illinois Revised Statutes or of these policies.
■ *(Revised 06/19/1991)*
- 1.3.5. **Change Orders** - Any authorized representative of the County who knowingly grants approval to a change order in any public contract without first obtaining a determination in writing by the County or by a designee authorized by the County to make such determination that the circumstances said to necessitate the change in performance were not reasonably foreseeable at the time the contract was signed or were not within the contemplation of the contract as signed or are in the best interest of the unit of State or Local Government and authorized by law commits a violation of these policies.
■ *(Revised 06/19/1991)*
- 1.3.6. **DeKalb County** - As used in this policy, DeKalb County includes the County as a unit of local government within the State of Illinois as well as any committee or agency of the County or any other entity which is funded by or expends tax dollars or the proceeds of publicly guaranteed bonds.
■ *(Revised 06/19/1991)*

- 1.3.7. DeKalb County Employee - As used in this policy, the term means any employee of the County who is authorized by the County to act on its behalf in relation to any public contract or purchase defined in these policies.
■ (Revised 06/19/1991)
- 1.3.8. Disclosure of Bid Information - Any person who is an official employed by the County of DeKalb who knowingly opens a sealed bid at a time or place other than specified in the invitation to bid commits a violation of this policy. Any person who is an official of DeKalb County Government who knowingly discloses to any interested person any information related to the terms of the sealed bid other than information necessary to the performance of such official's responsibilities commits a violation of this policy. However, it shall not constitute a violation of this policy to make any disclosure where such disclosure is also made generally available to the public and to all interested bidders and potential bidders.
■ (Revised 06/19/1991)
- 1.3.9. Disclosure of Information/Bid Reduction - It shall not constitute a violation of any provisions of this policy for an official of DeKalb County to disclose the name of any person who 1) has submitted a bid in response to or requested plans or specifications regarding an invitation to bid or who has been awarded a public contract or 2) to convey information concerning acceptable alternatives or substitute to plans available or specifications, if such information is also made generally available to the public and mailed to any person who has submitted a bid pursuant to an invitation to bid nor is it a violation of the disclosure rules to negotiate, with the lowest responsible bidder, a reduction in only the price term of the bid.
■ (Revised 06/19/1991)
- 1.3.10. Equipment - An item costing \$150 or more and having a useful life of one year or more. All County equipment must be placed on inventory. It is a violation of these policies to use County equipment for personal purposes without permission of the department head or his/her designee.
■ (Revised 06/19/1991)
- 1.3.11. Evaluation Criteria - One of the most important elements of successful competitive procurement is the development of clearly understandable evaluation criteria. Those County employees authorized to make purchases must develop and understand the evaluation criteria, disseminate them fully, and adhere to them. Evaluation criteria may contain quantitative as well as qualitative measures but the subsequent bid analysis should never be subject to unpublished subjective rationales. It is acceptable to change evaluation criteria prior to the letting of the contract for purchase provided that all interested parties (all who have been notified of the solicitation for bids) are notified of the change in evaluation criteria in advance.
■ (Revised 06/19/1991)
- 1.3.12. Interference with Contract Submission and/or Award - Any County employee who knowingly discloses information concerning the specifications for any contract or knowingly informs a bidder or potential bidder or offerer that their bid will be accepted or executed only if specified individuals are included or who knowingly awards a contract based on criteria which are not publicly disseminated commits a violation of this policy. It shall not be an interference with contract submission to follow procedures established by the Federal or State Governments with regard to sheltered market (minority, female-owned business enterprises) procurements and shall not be a violation for a DeKalb County official to provide any person with a copy of the transcript or other summary of a prebid conference where that information is also made generally available to the public.
■ (Revised 06/19/1991)

- 1.3.13. Invitation or Solicitation to Bid - Notice made generally available to the public either through advertising in a newspaper of general circulation in the County or by mail to potential vendors. Such an invitation may contain specifications of the goods or services sought to be purchased or may direct those interested to the location of such specifications.
- (Revised 06/19/1991)
- 1.3.14. Kickback - Any money, fee, commission, credit, offer of employment, incentive, premium, gift, gratuity, thing of value, or compensation of any kind which is provided directly or indirectly to any contractor or employee for the purpose of improperly obtaining or rewarding favorable treatment in connection with a contract or subcontract. The offering or acceptance of kickbacks is a violation of these policies whether it occurs before, during or subsequent to the procurement process. Any vendor violating this section shall be disqualified from consideration in the contract or subcontract in question.
- (Revised 06/19/1991)
 - No Preference to Local Bidder - [Click Here for State's Attorney Opinion- Pages 13 & 14](#)
- 1.3.15. Lowest Responsible Bidder - In determining the lowest responsible bidder, the County shall take into consideration the qualities of the article supplied, conformity with the specifications, suitability to the requirements of the County (and the requirements of the particular department) and the delivery terms.
- (Revised 06/19/1991)
- 1.3.16. Negotiated Purchase - A procedure in which specifications for the purchase of services, materials, equipment or supplies are developed and a solicitation or invitation to bid is written and released to vendors and the general public, but the purchaser reserves the right to negotiate the terms of procurement with two or more of the subsequent bidders. Negotiated purchasing is *not* a violation of this policy and this practice, which when properly followed, can result in public benefit through obtaining acceptable goods and services at the lowest possible price. It is a violation, however, to agree unilaterally with any potential bidder or vendor to change terms or specifications other than price without notice to the other potential bidders or vendors.
- (Revised 06/19/1991)
- 1.3.17. Open Bidding - The process in which specifications are developed and a solicitation or invitation to bid and evaluation criteria are written and made available to the public but there is no requirement that bids submitted pursuant to the invitation be submitted in sealed envelopes. It shall not be a violation of these policies for an official representing the County of DeKalb to disclose information received in response to an invitation to open bidding to another bidder or potential bidder provided that information is also made generally available to the public and furnished to any person who has previously submitted a bid in response to the invitation. It shall also not be a violation of these policies or State law to negotiate with the lowest responsible bidder a reduction in only the price terms of the bid.
- (Revised 06/19/1991)
- 1.3.18. Pre-Bid Conference - An invitation to all interested parties to sit down and review both bid specifications and evaluation criteria. It is imperative that any changes to specifications or evaluation criteria that come about as a result of a pre-bid conference be clearly communicated to all interested parties (all who have expressed an interest in responding to the invitation to bid whether present or not) and/or the general public if such a solicitation was advertised. Pre-bid conferences are not required for compliance with these policies and may be held in advance of the finalization of bid specifications and/or evaluation criteria.
- (Revised 06/19/1991)
- 1.3.19. Public Contract - Any contract for the purchase of goods, services, materials, equipment or supplies let to any person with or without bid by any representative of DeKalb County.
- (Revised 06/19/1991)

- 1.3.20. Sealed Bids - A procedure in which specifications and evaluation criteria are written and disseminated to potential vendors and made generally available to the public through an invitation or solicitation to bid. Sealed bidding requires that a date, time and place for the opening of the bids be included in the solicitation and be made generally available to the public. Any official of DeKalb County who knowingly opens a sealed bid at a time or place other than that specified in the invitation to bid, or who knowingly discloses to any interested person information related to the terms of the sealed bid commits a violation of this policy. It shall not be a violation of these policies or of the State laws for a County official to make any disclosure to any interested person for such disclosure is also made generally available to the public. Sealed bids should be opened in front of witnesses and should be contained in sealed envelopes clearly marked "sealed bid" and indicate where necessary a particular item, good or service being bid upon (e.g., Sealed Bid - Copier, Sealed Bid - Cleaning Services). It is *not* a violation of this policy to open bids during normal business hours or in the absence of potential vendors provided that all potential vendors have been adequately notified of the date, time and place of such opening.
- *(Revised 06/19/1991)*
- 1.3.21. Sheltered Market Procurement - Is a procurement procedure conducted pursuant to State or Federal guideline which provide for purchases from minority and female owned business enterprises.
- *(Revised 06/19/1991)*
- 1.3.22. Sole Source Specing - The practice of limiting procurement to one source. In its most common form, sole source specing ordinarily utilizes proprietary specifications, that is specifications provided by the manufacturer of a particular item. These specifications are drawn in such a way that no competitor can match them exactly. The use of proprietary specifications is not a violation of these policies when those specifications are used as guidelines and do not require the use of the sole source. Purchasers are particularly cautioned against the use of a potential contractor or vendor to develop specifications for purchases in excess of \$10,000. Specifications should be drawn by the purchaser or by an independent party who will not be a competitor for the purchase contract.
- *(Revised 06/19/1991)*
- 1.3.23. Vendor - As used in these guidelines, is synonymous with contractor, subcontractor, or bidder. It means any individual, firm, partnership, corporation, joint venture, or other entity which is currently or potentially a contractor for the provision of services, materials, equipment or supplies to the County of DeKalb.
- *(Revised 06/19/1991)*

1.4.0. Procedures**1.4.1. Purchases in excess of \$20,000 - Any purchase by the County of DeKalb or by a County employee in excess of \$20,000 shall be contracted for in one of the following ways:**

1. By a contract let to the lowest responsible bidder after advertising for bids in a newspaper published within the County. These policies shall not require such publication to appear more than once nor do they require that the specifications for the contract be published. Such advertisements need only direct potential vendors as to the item(s) being sought and where to obtain bid specifications. It is not a violation of this policy to, in addition to such publication, notify additional potential vendors who may not see the published solicitation.
2. By a contract let, without advertising, for bids in the case of an emergency if authorized by the County Board. It is not a violation of these policies to solicit bids other than sealed bids. It is a violation of this policy to engage in any conduct which will interfere with the independent submission of non-collusive bids or offers by individual contractors or suppliers. It is also a violation to evaluate those bids or offers received by criteria other than those publicly announced in advance

■ *(Revised 11/19/2003)*

1.4.1.a. Method - The method of bidding shall be at the discretion of the department head or his/her designee. It shall further be the responsibility of the department head to develop or cause to be developed specifications which describe clearly the goods or services to be contracted for but that are not drawn so narrowly as to preclude or diminish competition. It shall further be their responsibility to assure that all notice requirements of this policy are complied with. Solicitations or invitations to bid should be furnished to that committee which oversees the department in question as well as potential vendors/contractors. These specifications should further indicate, where sealed bidding is the selected method, the date, time and place chosen for the opening of those bids. Bid specifications should also contain a deadline for submission of bids. Once the deadline has passed, all bids received should be evaluated at the department level for compliance with the specifications and other previously published and developed evaluation criteria. The results of this review should be forwarded to the applicable oversight committee whose responsibility it shall be to develop a recommendation for the selection of a bidder or vendor and forward that recommendation to the full Board for approval.

■ *(Revised 06/19/1991)*

1.4.2. This space was intentionally not used.**1.4.3. Purchases not covered by this Policy - As with all purchases that are covered by these policies, it is the legislative intent of the DeKalb County Board that competition be maximized with a view toward obtaining essential services, materials, equipment and supplies at the lowest available price provided, of course, that the items so purchased meet the needs of the department in question and the County. The method to be used in making purchases is left to the discretion of the department head. It is expected that the method selected will best fit the item(s) to be purchased whether that method be open bidding, sealed bidding, negotiated purchase, etc., it is expected that the method will be selected to maximize competition and minimize cost. Purchasers who do solicit bids for items should follow the same general rules attendant to good purchasing practices. These would include:**

1. Development of Specifications - These need not be lengthy and detailed but should adequately describe the item or items to be purchased;
2. Development of Understandable Evaluation Criteria and dissemination of those criteria to all interested parties; and

3. Most importantly rigorous adherence to the evaluation criteria once a bidding has been closed. If, for example, response time and service capability are major considerations for an item to be purchased, this should be so stated in the bid specifications.

Once developed, the specifications and evaluation criteria should be made available to the maximum number of potential competitors for the purchase contract. Again, the method should be at the discretion of the purchaser and could include, but need not be limited to advertisement, posting, direct mail or telephonic solicitation.

A record shall be kept of those who request specifications and evaluation criteria so that if unforeseen changes need to be made, all interested parties can be notified. Where bids or quotes are obtained by phone, the bidders must back up their quote in writing prior to the close of bidding. In cases where time will not permit this, one may have to work from one's own written notes until such backup is available.

Purchases should be made pursuant to an item specifically listed in the department's budget or in the capital budget. The appropriate oversight committee should be included when bid solicitations are issued and, if sealed bidding is the method selected, should be apprised of the date, time and place of the bid opening. Once the bidding has been closed and/or negotiations concluded, committee concurrence with the bid award should be obtained. Committees shall forward bid awards to the full Board for consideration through the normal claims approval process. If the department has insufficient funds in the appropriate line items, request for fund transfers or additional appropriations will be subject to approval by the Finance Committee and the full County Board.

- *(Revised 06/19/1991)*

1.4.4. Emergency Purchases

- 1.4.4.a. Emergency Purchases of \$20,000 (\$5,000 for equipment) or More - Illinois State Statutes delete the requirement to advertise for bids in the case of an emergency "if authorized by the County Board". In a true emergency where it is essential to purchase an item costing \$20,000 or more without waiting for the full Board to be convened (e.g., the purchase of a piece of heating equipment to supply the jail, etc.), phone contact with the County Board Chairperson or Vice-chairperson should be made and follow up information provided through the appropriate committee to the full Board at its next regularly scheduled meeting.

- *(Revised 11/19/2003)*

- 1.4.4.b. Emergency Purchases not covered by this policy - For services, materials, equipment or supplies which need to be purchased on an emergency basis, that is purchased without prior budgetary authority, contact with the chairperson of the appropriate oversight committee or in his/her absence, the vice-chairperson, should be made with follow up information being provided to the committee at its next regular meeting. If departmental funds are not available for transfer, the Finance Committee chairperson or co-chair will also need to approve.

- *(Revised 06/19/1991)*

- 1.4.5. Aggregate Purchases - It is the intent of this policy to include all purchases which are significant in nature. Some purchases, food for example, may be delivered monthly for dollar amounts which fall below the minimums previously stated. If these purchases are made pursuant to a single agreement, they should be subject to the bidding process on at least an annual basis. That is, if one is purchasing \$7,000 per month worth of supplies or materials from a single vendor, the aggregate purchase (\$84,000 per year) should be subjected to the bidding process annually. This intent would apply equally to a series of purchases of items that have little or no value of their own and are workable only when connected to one another. For example, a computer, CRT, modem, keyboard & printer purchased in consecutive months to stay below the \$5,000 limit stated in these policies would be a violation of this policy and the intent stated herein.

- *(Revised 06/19/1991)*

- 1.4.6. Purchases Not Suitable to Competitive Bids - The Illinois Revised Statutes and this policy recognize that some purchases by their very nature are not suitable to the bidding process. Statutes specifically mention purchases by contract with the Federal Government, of used equipment, and at auctions. This is not an all-inclusive list of purchases which do not lend themselves to competitive bidding. Membership in a buyers club where the prices obtained through such membership are verifiably lower than those available in the general market would provide another example.

■ *(Revised 06/19/1991)*

There is a statutory requirement that such non-competitive procurement be accomplished pursuant to an ordinance adopted by the County Board. Purchasers who are routinely required to procure items covered by this policy in a noncompetitive fashion should, for their own protection, go through the process of obtaining such ordinances from the Board.

■ *(Revised 06/19/1991)*

1.5.0. Coverage

1.5.1. This policy shall supersede all previous policies, ordinances and resolutions of the DeKalb County Board and shall remain in full force and effect until modified or rescinded by the Board. Should any portion of this policy be found to be in conflict with superseding State or Federal regulations, it shall be invalid. This shall not invalidate surviving portions of this policy. If, in the application of these policies, it is found that the legislative intent would best be met by utilizing procedures other than those contained herein, the purchaser should inform the appropriate oversight committee. That committee should then consider the question of waiving provisions of these policies not mandated by State or Federal Statutes.

- *(Revised 06/19/1991)*

Purchasing – Dollar Amounts that must be bid – from State Statutes

(55 ILCS 5/5-1022) (from Ch. 34, par. 5-1022)

Sec. 5-1022. Competitive bids.

(a) Any purchase by a county with fewer than 2,000,000 inhabitants of services, materials, equipment or supplies in **excess of \$30,000**, other than professional services, shall be contracted for in one of the following ways:

(1) by a contract let to the lowest responsible bidder after advertising for bids in a newspaper published within the county or, if no newspaper is published within the county, then a newspaper having general circulation within the county; or

(2) by a contract let without advertising for bids in the case of an emergency if authorized by the county board.

(b) In determining the lowest responsible bidder, the county board shall take into consideration the qualities of the articles supplied; their conformity with the specifications; their suitability to the requirements of the county, availability of support services; uniqueness of the service, materials, equipment, or supplies as it applies to networked, integrated computer systems; compatibility to existing equipment; and the delivery terms. The county board also may take into consideration whether a bidder is a private enterprise or a State-controlled enterprise and, notwithstanding any other provision of this Section or a lower bid by a State-controlled enterprise, may let a contract to the lowest responsible bidder that is a private enterprise.

(c) This Section does not apply to contracts by a county with the federal government or to purchases of used equipment, purchases at auction or similar transactions which by their very nature are not suitable to competitive bids, pursuant to an ordinance adopted by the county board.

(d) Notwithstanding the provisions of this Section, a county may let without advertising for bids in the case of purchases and contracts, when individual orders do not exceed **\$35,000, for the use, purchase, delivery, movement, or installation of data processing equipment**, software, or services and telecommunications and inter-connect equipment, software, and services.

(e) A county may require, as a condition of any contract for goods and services, that persons awarded a contract with the county and all affiliates of the person collect and remit Illinois Use Tax on all sales of tangible personal property into the State of Illinois in accordance with the provisions of the Illinois Use Tax Act regardless of whether the person or affiliate is a "retailer maintaining a place of business within this State" as defined in Section 2 of the Use Tax Act. For purposes of this subsection (e), the term "affiliate" means any entity that (1) directly, indirectly, or constructively controls another entity, (2) is directly, indirectly, or constructively controlled by another entity, or (3) is subject to the control of a common entity. For purposes of this subsection (e), an entity controls another entity if it owns, directly or individually, more than 10% of the voting

securities of that entity. As used in this subsection (e), the term "voting security" means a security that (1) confers upon the holder the right to vote for the election of members of the board of directors or similar governing body of the business or (2) is convertible into, or entitles the holder to receive upon its exercise, a security that confers such a right to vote. A general partnership interest is a voting security.

(f) Bids submitted to, and contracts executed by, the county may require a certification by the bidder or contractor that the bidder or contractor is not barred from bidding for or entering into a contract under this Section and that the bidder or contractor acknowledges that the county may declare the contract void if the certification completed pursuant to this subsection (f) is false.

(Source: P.A. 95-331, eff. 8-21-07; 96-170, eff. 1-1-10.)



TIMOTHY W. JOHNSON
STATES ATTORNEY

OFFICE OF
THE STATE'S ATTORNEY

DEKALB COUNTY COURTHOUSE

133 W. STATE STREET
SYCAMORE, IL 60178
815-895-7164 FAX 825-895-7101

CONFIDENTIAL - ATTORNEY/CLIENT PRIVILEGE

October 31, 1997

TO: Ray Bockman
County Administrator

From: Mary K. Manning
Assistant State's Attorney

RE: Deviation from Competitive Bidding Statute

You recently inquired whether or not it is legally permissible for a County to show financial preference for local bidders. Having reviewed the applicable statute (55 ILCS 5/5-1022) and relevant case law, our answer is that it is not legally permissible to show preference for local bidders.

The County is subject to the statute requiring competitive bids. I have attached a copy of the current statute which has been amended slightly since the "Purchasing Policy" ordinance was created. The purpose of competitive bidding is "inviting competition, to guard against favoritism, improvidence, extravagance, fraud and corruption and to secure the best work or supplies at the lowest price practicable." Doyle Plumbing and Heating V. Board of Education, 683 N.E.2d 530, 534, 225 Ill.Dec. 362, 366 (4th Dist. 1997). In that case a school district tried to award a contract to a local contractor who had bid higher than an out of town contractor. The School Board's reasoning was that the local contractor was closer and would be able to better service the school if problems should arise. The Court ruled that that was an impermissible consideration and that such consideration would in essence keep out of town contractors from bidding on future contracts. Id.

In conclusion, it is our opinion that to award contracts to local bidders when their bids are not the lowest is not a legally permissible practice under the competitive bidding statute. As always, if you have any further questions, do not hesitate to call.

ATTACHMENT "A"



DEKALB COUNTY STATE'S ATTORNEY
RONALD G. MATEKAITIS

Richard Amato, Assistant State's Attorney
Stephanie Duffee, Assistant State's Attorney
Christie Krupp, Assistant State's Attorney
Carl Peterson, Assistant State's Attorney
Michael Schulenberg, Assistant State's Attorney
Alice Tracy, Assistant State's Attorney

Clim Hull, First Assistant
William Gorey, Chief Civil Assistant

Kathleen Cano, Operations Manager

June 14, 2004

Mr. Ray Bockman
County Administrator

Re: Local Preference

Dear Mr. Bockman:

You have asked for an opinion whether the County can add a "local preference" to its purchasing policy that would favor local vendors. I believe the County lacks the statutory authority to take such action.

The competitive bids statute, found at 55ILCS 5/5-1022, lists the factors the County Board shall take into consideration in determining the lowest responsible bidder. The statute does not include a consideration for local vendors.

The Illinois Supreme Court dealt with this topic in Court Street Steakhouse v. County of Tazwell, 643 N.E.2d 781 (1994). The Court made it clear that a "local preference" aimed at keeping money in the community would not be allowed. I have also verified that the Dovle Plumbing case cited by my predecessor in her memo to you dated October 31, 1997 is still valid law.

Having considered the applicable statute and case law, it is my opinion that the county does not have the power to add a "local preference" to its purchasing policy.

Should you have any questions regarding this matter, please feel free to contact me.

Very truly yours,

William Gorey
Assistant State's Attorney

WGG/cat

State's Attorney's Office • Sycamore, Illinois 60178
Telephone (815) 895-7164 • Facsimile (815) 895-7101

ATTACHMENT "B"

DEKALB COUNTY GOVERNMENT
BIDDERS PREFERENCE POLICY

CURRENT DATE OF CONTENTS OF BIDDERS PREFERENCE POLICY

<u>Pg.</u>	<u>Section</u>	<u>Date</u>
1	1.1.0	08/16/2006
1	1.2.0	08/16/2006
1	1.3.0	08/16/2006
1	1.4.0	08/16/2006
1	1.5.0	08/16/2006

This page showing current page dates of the Bidders Preference Policy will be updated on the County's web page each March at www.dekalbcounty.org. This page was last reviewed for updates as of March 1, 2009

BIDDERS PREFERENCE POLICY

- 1.1.0. Whereas, the DeKalb County Economic Development Committee has researched the possibility of recommending to the DeKalb County Board a "Bidders Preference" Policy, and
- *(Adopted 08/16/2006)*
- 1.2.0. Whereas, the Committee has determined, through the Office of the DeKalb County States Attorney that an outright economic preference for DeKalb County bidders can not be legally recommended, and
- *(Adopted 08/16/2006)*
- 1.3.0. Whereas, the Committee did determine that a policy that favors local (DeKalb County) bidders can be established where the price and quality of products are equal, and
- *(Adopted 08/16/2006)*
- 1.4.0. Whereas it was the unanimous recommendation of the DeKalb County Economic Development Committee that it be the established public policy of this unit of government that in all purchases of goods and services where price and quality are equal preference shall be given to local DeKalb County bidders.
- *(Adopted 08/16/2006)*
- 1.5.0. NOW, THEREFORE, BE IT RESOLVED that the DeKalb County Board does concur in the findings and recommendations of the DeKalb County Economic Development Committee and does hereby establish a public policy of giving preference to DeKalb County bidders in all instances that the prices and quality of good and services are equal.
- *(Adopted 08/16/2006)*

QUARTERLY
REPORTS
PROCEDURES

DEKALB COUNTY GOVERNMENT

Quarterly Report Procedures

(Last Update 6-30-2009)

Quarterly reports for the County Board are prepared in April, July, October and January using the previous three months financial data.

The reports are located at J:/reports. There are two word processing documents, one for the cover and one for the financial report.

You need to update the cover page with correct quarters and dates.

The first quarter locator and status report is completed with only the Cash Balances. After the audit is received which will be before the second quarter report is due, the first quarter locator and status report is updated with the 12-31- xx fund balances.

The second financial report that is completed is a departmental report that includes year to date revenues and expenses and calculates the % of budget to date. This report is completed by using the Organization expenditure and revenue status report figures.

The accounting supervisor should then check percentages to date for variances from norms and track expenditures or revenues that are outside of the recommended percentages for the quarter. This report is an excel program that the date is changed and the department dollar figures are updated each quarter. If large variances high or low cannot be justified they should be reported to the County Administrator.

A variance report is created for the Board to explain variances at each quarter.

A copy of a completed Quarterly Report is attached to this procedure page.

DEKALB COUNTY GOVERNMENT

FY 2009 SECOND QUARTER FINANCIAL REPORT

SECTION A – QUARTERLY ANALYSIS

SECTION B – LOCATOR & STATUS INDEX

SECTION C – FINANCIAL REPORT

Finance Office
July 1, 2009

DEKALB COUNTY GOVERNMENT
QUARTERLY FINANCIAL REPORT ANALYSIS

SECTION A

I. Background

The quarterly report of DeKalb County Government, showing revenues received and expenditures to date is completed by the Finance office each quarter. The first quarter report is based on revenue and expenditure figures from January through March, the second quarter is April through June, the third quarter is July through September and the final quarter is October through December of each year.

The data is taken from expenditure and revenue reports, fund balance and cash totals from the County financial system. The fund balance is from the end of the previous fiscal year. It is a "true" fund balance in that it is calculated from the accrual basis of accounting. The DeKalb County Government Quarterly Financial Report shows original budgets, YTD actual amounts and percentage of budget spent to date. The prior year quarterly percentages are also listed for each department to show the previous year's activity levels by quarter for comparison.

II. Generally

Revenues in the smaller departments may be one line item and the monies may be received either early or late in the year in one payment.

If the report is showing percentages out of the baseline range the accounts are looked at for unusual patterns. Capital accounts for computer and other equipment are typically spent in a lump sum amount, either early or late in the year. If these percentages are over the baselines we watch these accounts and see that the capital costs stay level during the rest of the year.

When analyzing the data on the sheets, the percentage of budget spent is looked at closely to judge whether the year to date revenues and expenditures are in line with baseline percentages that we would assume to be spent at any time during the fiscal year. Cash basis accounting may be two to three months spent or received not always three months of data. The percentages will follow reasonably closely with the quarters, that is 17-25% for the first quarter, 42-50% for the second quarter, 67-75% for the third quarter and 100% budget received or expended for the fourth quarter report. As stated in the background information above, the percentages listed on this analysis report are percentages of the original budget. There is also a budget monitoring by percentage page in the budget book on page A-37 for reference.

Other percentage variances are looked at by department to see if there could be department or account number discrepancies that could affect the percentages.

DEKALB COUNTY GOVERNMENT
QUARTERLY FINANCIAL REPORT ANALYSIS

SECTION A

III. Specifically

A. Second Quarter Revenue Variances below Goal of 42% to 50%

1. Aid to Bridges	39%
2. Public Health	40%
3. Retirement	5%
4. County Farm	19%
5. Treasurer	27%

The variance in these departments is a reduction in interest income due to the drop in the interest rates available.

6. Non-Departmental	38%
----------------------------	------------

Non-Departmental, variances are sales tax, income tax, and local use taxes have only received four payments from the state instead of six.

7. Engineering	2%
-----------------------	-----------

These monies are contributions from Highway and Aid to Bridges that are paid when projects are completed.

8. Court Services	-2%
--------------------------	------------

Court Services receives salary reimbursement grants from the State of Illinois for personnel costs. These monies are recorded on a cash basis when received. The State has still not paid two months of the salaries from Fiscal Year 2008. We are paid when the State release the monies.

9. Community Services- Revolving Loan	13%
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The variance in Community Services-Revolving Loan is the interest received on the small business loan that is outstanding to Community Services. The loan will be paid off this year.

DEKALB COUNTY GOVERNMENT
QUARTERLY FINANCIAL REPORT ANALYSIS

SECTION A

10. Regional Office of Education 0%

This variance is State of Illinois Truancy grant money that will be received from the R.O.E. when the State sends the money.

11. State's Attorney 34%

This variance is receiving four months of the State Aid IV Grant money from the State of Illinois instead of six.

12. Sheriff 34%

This variance is having received four months of Police Partnership and Contract Policing revenue instead of six in the line items.

13. Document Storage 39%

This variance is receiving five months of Costs from fines revenue instead of six.

14. Drug Prosecution 4%

This variance revenue is in the forfeits line there have been very few forfeits during the first half of the fiscal year.

15. Solid Waste 18%

Solid Waste has received only one quarter of the tipping fees instead of two quarters.

16. Court Automation 40%

17. Circuit Clerk 40%

This variance is five months of fees instead of six.

18. Child Support 32%

This variance is financial services revenue that is down from last year.

DEKALB COUNTY GOVERNMENT
QUARTERLY FINANCIAL REPORT ANALYSIS

SECTION A

19. Facilities Management 34%

This variance is five payments in the in-house copies and printing instead of six.

B. Second Quarter Expenditure Variances above goal of 42% to 50%

1. Probation Services	65% - Capital Expenses
2. Public Health	53% - Capital Expenses
3. Drug Court	79% - Capital Expenses
4. Asset Replacement	59% - Capital Expenses
5. Special Projects	93% - Capital Expenses
6. Forest Preserve	132% - Capital Expenses
7. Court Automation	88% - Capital Expenses

The variances listed above are reflective of lump sum capital purchases made during the first half of the new fiscal year. Many departments will order capital items early in the year as they have budgeted directly for items that they need. We will monitor these departments to make sure that they maintain and do not exceed their budgets without a plan for making up the differences.

8. Finance 80% Commodities & Supplies

This variance is the annual maintenance costs for the financial software paid during the first half of the fiscal year and yearly transfer to Asset Replacement.

9. Communications 144% - Commodities & Services

This variance is the annual software maintenance for the communication room paid during the first half of the fiscal year and annual contributions to Asset Replacement and Tort & Liability.

10. County Board 63% - Commodities & Services

This variance is yearly memberships paid during January of 2009 and higher travel costs that total 2/3rds of the budget at mid year.

DEKALB COUNTY GOVERNMENT

SECTION A

QUARTERLY FINANCIAL REPORT ANALYSIS

11. Court Security 75% - Commodities & Services

This variance is the yearly contribution to the General Fund paid in January of 2009.

12. County Motor Fuel 69% - Commodities & Services

This variance is the purchase of salt for winter maintenance for the severe winter weather.

13. Opportunity Fund 140% - Commodities & Services

This variance is the annual contributions to Land Acquisitions, Building Fund and PBC Public Safety Building made in January 2009.

14. Veterans Assistance 203% - Commodities & Services

This variance was direct assistance payments to clients for help with rents, utilities and groceries for veterans that are double the budget and the large increase in travel cost.

15. Nursing Home

Rehab Services	72% - Personal Services
Social Services	68% - Personal Services
Patient Activity	61% - Personal Services
Dietary	66% - Personal Services
Special Care	65% - Personal Services
Nursing	73% - Personal Services
Environment Services	75% - Personal Services
Maintenance	72% - Personal Services

All of the above nursing home departments are showing a variance because the benefits of FICA, IMRF and health insurance were not budgeted in the individual departments. The total nursing home dollars that are reflected on page nine of the report sequence number 72 show that the nursing home as whole is slightly higher than the acceptable range for the second quarter.

DEKALB COUNTY GOVERNMENT

SECTION A

QUARTERLY FINANCIAL REPORT ANALYSIS

16. Drug Court 78% - Personal Services

This variance in Drug Court is the hiring of a probation officer that will be paid from the Drug Court Grant that has been received. The dollars from the grant are received after they have been expended on a monthly basis.

17. Document Storage 145% - Commodities & Services

This variance is the once per year payment to the Public Building Commission for the Community Outreach Building Storage facilities.

18. Rehab Nursing 95% - Commodities & Services

This variance is the increase in costs of Physical Therapy at the Nursing Center.

19. State's Attorney 65% - Commodities & Services

This variance is the increase in Professional Services that was required to hire outside counsel for cases.

20. Planning & Zoning 61% - Commodities & Services

This variance is the once a year contribution to Asset Replacement cost plus the increase in Public Hearing Publication Notices and the payment of Zoning and Hearing Officers for the wind turbine issue

21. Elections 75% - Commodities & Services

This variance is the Public Notice Publications, Election Judge pay and Polling Place pay paid in the first half of the fiscal year.

22. Information Management Office 297% - Commodities & Services

This variance is the once per year contribution to Asset Replacement made in the first half of the fiscal year.

DEKALB COUNTY GOVERNMENT
QUARTERLY FINANCIAL REPORT ANALYSIS

SECTION A

23. Engineering

**69% - Commodities &
Services**

This variance is an increase in supply costs for the first half of the fiscal year.

DEKALB COUNTY GOVERNMENT
 FY 2009 SECOND QUARTER FINANCIAL REPORT
 Locator and Status Index

SECTION B

FUND/DEPARTMENT	SECTION C PAGE	SEQUENCE	11/30/2006 AUDITED FUND BALANCE	12/31/2007 AUDITED FUND BALANCE	12/31/2008 AUDITED FUND BALANCE	6/30/2009 CASH BALANCE
Aid to Bridges	5	41	1,580,167	1,279,079	1,284,689	1,102,784
Asset Replacement	8	59	1,047,535	1,086,633	1,819,462	2,116,378
Building Fund	8	61	0	50,573	1,143,293	1,643,293
Child Support	5	33	2,278	28,273	30,279	15,129
Childrens Waiting Room	10	76	6,591	12,344	13,327	12,727
Community Mental Health	6	45	1,849,146	1,861,279	2,140,993	2,257,988
Co Motor Fuel	6	42	1,416,494	2,085,234	2,690,773	2,391,447
Com Ser - Fin Aid	6	47	16,771	17,078	17,232	17,063
Community Services	6	46	27,601	17,437	28,455	36,114
County Farm	7	56	974,449	1,032,555	794,435	648,150
Court Automation	4	32	331,072	487,279	528,704	513,296
Court Security	5	38	303,649	445,536	560,818	573,611
Debt Service	7	54	545,877	0		0
Document Storage	5	35	127,128	115,828	193,684	184,808
Drug Court	10	77	80,353	210,561	251,545	265,031
Drug Prosecution Program	10	78	4,133	6,945	4,541	4,120
Employee Health Benefits	10	73	659,523	627,389	600,394	909,556
Engineering	5	40	186,314	303,896	320,850	221,368
Fed Hwy Match	6	43	813,244	1,147,619	1,884,721	2,072,593
Forest Preserve	7	51	492,037	329,209	1,681,594	944,713
FP Land Acquisition	7	52	New Fund in 2008		1,079,305	1,079,305
FP Retirement	7	53	New Fund in 2008		17,734	17,734
FP Tort & Liability	7	54	New Fund in 2008		74,000	78,100
General Fund Total	4	26	9,257,219	10,302,118	11,486,261	8,536,458
Assesments	1	5				

DEKALB COUNTY GOVERNMENT
 FY 2009 SECOND QUARTER FINANCIAL REPORT

SECTION B

Locator and Status Index

FUND/DEPARTMENT	SECTION C PAGE	SEQUENCE	11/30/2006 AUDITED FUND BALANCE	12/31/2007 AUDITED FUND BALANCE	12/31/2008 AUDITED FUND BALANCE	6/30/2009 CASH BALANCE
Circuit Clerk	2	13				
Community Outreach Bldg	4	25				
Coroner	2	14				
County Board	1	1				
County Clerk	1	6				
Court Services	3	23				
Elections	1	7				
ESDA	2	15				
Facilities Management	3	24	730,196	546,892	0	
Finance	1	2				
Info Management	1	4				
Judiciary	2	11				
Jury Commission	2	12				
Non-Departmental	1	3				
Planning	1	8				
Public Defender	3	22				
R. O. E.	2	9				
Sheriff	2	16				
Auxiliary/Radio Watch	3	20				
Communication	3	17				
Corrections	3	18				
Merit Commission	3	19				
State's Attorney	3	21				
Treasurer	2	10				
GIS - Development	5	37	536,088	551,970	590,966	625,612
Highway	5	39	1,832,023	1,784,973	2,267,609	2,720,549
History Room	10	75	3,928	8,636	12,227	21,993

DEKALB COUNTY GOVERNMENT
 FY 2009 SECOND QUARTER FINANCIAL REPORT

SECTION B

Locator and Status Index

FUND/DEPARTMENT	SECTION C PAGE	SEQUENCE	11/30/2006 AUDITED FUND BALANCE	12/31/2007 AUDITED FUND BALANCE	12/31/2008 AUDITED FUND BALANCE	6/30/2009 CASH BALANCE
Land Acqusion-Sycamore	8	57	290,000	607,667	488,388	132,482
Law Enforcement Project	10	79	92,389	129,039	171,432	204,893
Law Library	4	31	121,348	148,056	171,910	182,444
Micrographics	4	30	298,990	289,762	270,903	289,072
Opportunity	8	58	2,887,486	3,047,659	3,246,401	2,694,451
PBC Lease	4	29	729,501	310,269	305,728	582,935
Probation Services	5	34	641,223	738,120	768,310	722,389
Public Health	6	44	3,308,902	2,256,654	2,029,649	1,801,104
Rehab & Nursing Totals	9	72	3,863,940	3,723,321	3,727,809	4,213,782
NH- Admin	9	70				
NH - Capital Equip	9	71				
NH - Dietary	9	65				
NH - Environment Service	9	68				
NH - Maintenance	9	69				
NH - Nursing	9	67				
NH - Patient Activity	8	64				
NH - Rehab	8	62				
NH- Soc Services	8	63				
NH-Special Care	9	66				
Retirement	4	27	2,223,277	2,099,624	2,053,404	2,036,550
Senior Services	6	48	323,596	369,511	418,580	455,545
Solid Waste Program	7	50	47,886	88,838	110,474	71,424
Special Projects	7	55	994,413	1,027,985	1,040,823	1,375,459
Tax Sale Automation	5	36	48,806	58,408	71,090	71,090
Tollway Access Loan Repay	8	60	-1,626,700	-1,330,837	-1,016,249	360,808
Tort & Liability Insurance	4	28	2,507,816	3,074,413	3,225,111	4,184,600
Veteran's Assistance	7	49	-105,214	-50,015	170,084	279,641
Working Cash	10	74	200,000	200,000	200,000	200,661

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	Second Quarter Current Year - FY 2009			SECTION C Prior Years Quarters-FY 2008 Based On Original Budget			
		Original Budget	YTD Actual	%	1st	2nd	3rd	4th
1 County Board	Total Revenues	0	0	0%	0%	0%	0%	0%
	Personal Services	379,000	190,907	50%	23%	49%	72%	97%
	Capital	3,500	0	0%	99%	99%	99%	33%
	Commodities & Services	44,600	27,934	63%	29%	56%	77%	104%
	Total Expenses	427,100	218,841	51%	24%	50%	73%	97%
2 Finance	Total Revenues	0	0	0%	0%	0%	0%	0%
	Personal Services	552,000	253,329	46%	23%	48%	71%	97%
	Capital	25,000	1,505	6%	83%	84%	96%	20%
	Commodities & Services	73,500	58,498	80%	46%	52%	61%	105%
	Total Expenses	650,500	313,332	48%	29%	50%	71%	95%
3 Non-Departmental	Total Revenues	18,706,000	7,032,500	38%	6%	42%	84%	114%
	Personal Services	55,000	0	0%	2%	2%	19%	304%
	Capital	290,000	21,539	0%	0%	0%	0%	0%
	Commodities & Services	2,441,000	1,436,553	59%	23%	69%	84%	115%
	Total Expenses	2,786,000	1,458,092	52%	33%	88%	95%	95%
4 Info Management	Total Revenues	320,000	187,700	59%	29%	47%	70%	82%
	Personal Services	750,000	350,133	47%	20%	43%	66%	91%
	Capital	205,000	2,257	1%	93%	94%	95%	4%
	Commodities & Services	71,000	210,694	297%	4%	29%	58%	318%
	Total Expenses	1,026,000	563,084	55%	32%	51%	70%	93%
5 Assessments	Total Revenues	45,000	22,479	50%	19%	49%	75%	109%
	Personal Services	417,000	216,435	52%	21%	52%	74%	98%
	Capital	5,700	1,578	28%	31%	31%	68%	40%
	Commodities & Services	71,000	18,413	26%	9%	24%	30%	85%
	Total Expenses	493,700	236,426	48%	19%	48%	67%	95%
6 County Clerk	Total Revenues	701,800	290,950	42%	19%	38%	54%	67%
	Personal Services	557,000	262,334	47%	24%	50%	74%	100%
	Capital	1,900	582	31%	37%	57%	58%	78%
	Commodities & Services	40,200	13,586	34%	122%	27%	50%	72%
	Total Expenses	599,100	276,502	46%	23%	49%	72%	98%
7 Elections	Total Revenues	12,900	28,073	218%	1%	72%	91%	284%
	Personal Services	136,000	61,316	45%	25%	49%	71%	71%
	Capital	200	0	0%	0%	0%	53%	22272%
	Commodities & Services	202,200	150,947	75%	64%	79%	86%	135%
	Total Expenses	338,400	212,263	63%	51%	69%	81%	135%
8 Planning	Total Revenues	70,000	44,239	63%	11%	22%	43%	51%
	Personal Services	425,000	183,062	43%	21%	45%	66%	90%
	Capital	8,400	50	1%	72%	87%	90%	18%
	Commodities & Services	38,500	23,552	61%	11%	30%	43%	75%
	Total Expenses	471,900	206,664	44%	21%	44%	64%	87%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	Second Quarter Current Year - FY 2009			SECTION C Prior Years Quarters-FY 2008 Based On Original Budget			
		Original Budget	YTD Actual	%	1st	2nd	3rd	4th
9 R. O. E.	Total Revenues	88,000	196	0%	0%	0%	0%	0%
	Personal Services	156,000	81,463	52%	59%	127%	185%	252%
	Capital	6,000	0	0%	0%	0%	0%	0%
	Commodities & Services	44,800	11,618	26%	24%	47%	98%	94%
	Total Expenses	206,800	93,081	45%	44%	98%	141%	190%
10 Treasurer	Total Revenues	400,000	107,723	27%	11%	30%	43%	64%
	Personal Services	268,000	121,306	45%	21%	47%	70%	95%
	Capital	8,400	0	0%	1%	4%	65%	36%
	Commodities & Services	42,100	21,302	51%	10%	56%	70%	104%
	Total Expenses	318,500	142,608	45%	19%	47%	70%	95%
11 Judiciary	Total Revenues	66,800	29,307	44%	9%	35%	63%	95%
	Personal Services	437,000	191,815	44%	21%	45%	66%	92%
	Capital	5,500	609	11%	7%	19%	19%	112%
	Commodities & Services	110,700	37,678	34%	8%	29%	42%	77%
	Total Expenses	553,200	230,102	42%	18%	41%	60%	89%
12 Jury Commission	Total Revenues	0	0	0%	0%	0%	0%	0%
	Personal Services	37,000	15,512	42%	21%	44%	70%	94%
	Capital	1,000	0	0%	0%	0%	0%	0%
	Commodities & Services	91,400	39,385	43%	19%	41%	57%	79%
	Total Expenses	129,400	54,897	42%	19%	42%	60%	83%
13 Circuit Clerk	Total Revenues	2,325,000	920,585	40%	9%	44%	71%	103%
	Personal Services	1,088,000	525,544	48%	23%	49%	73%	98%
	Capital	12,500	3,663	0%	0%	0%	0%	0%
	Commodities & Services	95,400	32,471	34%	11%	38%	58%	110%
	Total Expenses	1,195,900	561,678	47%	22%	48%	72%	100%
14 Coroner	Total Revenues	2,300	6,020	262%	29%	77%	106%	156%
	Personal Services	132,000	64,907	49%	23%	50%	73%	98%
	Capital	6,000	0	0%	100%	100%	100%	12%
	Commodities & Services	65,500	25,038	38%	17%	49%	65%	99%
	Total Expenses	203,500	89,945	44%	23%	51%	71%	96%
15 ESDA	Total Revenues	30,300	13,832	46%	1%	1%	60%	102%
	Personal Services	92,000	44,311	48%	22%	48%	71%	96%
	Capital	10,000	278	3%	0%	49%	68%	98%
	Commodities & Services	48,600	14,805	31%	9%	26%	47%	114%
	Total Expenses	150,600	59,394	39%	17%	43%	65%	101%
16 Sheriff	Total Revenues	737,000	250,845	34%	18%	43%	68%	116%
	Personal Services	4,876,000	2,374,891	49%	23%	48%	71%	98%
	Capital	360,700	12,645	4%	95%	97%	97%	4%
	Commodities & Services	422,700	506,941	120%	20%	52%	83%	214%
	Total Expenses	5,659,400	2,894,477	51%	27%	51%	73%	100%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	Second Quarter Current Year - FY 2009			SECTION C Prior Years Quarters-FY 2008 Based On Original Budget			
		Original Budget	YTD Actual	%	1st	2nd	3rd	4th
17 Communications	Total Revenues	1,042,000	590,623	57%	17%	40%	81%	105%
	Personal Services	2,089,000	960,783	46%	22%	46%	68%	94%
	Capital	110,700	3,883	4%	91%	93%	98%	10%
	Commodities & Services	150,500	216,128	144%	49%	61%	71%	166%
	Total Expenses	2,350,200	1,180,794	50%	27%	60%	70%	95%
18 Corrections	Total Revenues	251,000	105,707	42%	40%	59%	82%	118%
	Personal Services	2,110,000	1,009,701	48%	21%	45%	68%	94%
	Capital	29,500	1,265	4%	0%	24%	79%	90%
	Commodities & Services	986,000	481,006	49%	25%	56%	84%	148%
	Total Expenses	3,125,500	1,491,972	48%	22%	48%	73%	110%
19 Merit Commission	Total Revenues	0	0	0%	0%	0%	0%	0%
	Personal Services	7,000	260	4%	10%	24%	38%	67%
	Capital	0	0	0%	0%	0%	0%	0%
	Commodities & Services	27,000	8,402	31%	35%	76%	92%	116%
	Total Expenses	34,000	8,662	26%	29%	64%	80%	105%
20 Auxiliary/Radio Watch	Total Revenues	0	0	0%	0%	0%	0%	0%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	3,500	0	0%	0%	0%	0%	48%
	Commodities & Services	10,000	59	1%	0%	1%	21%	54%
	Total Expenses	13,500	59	0%	0%	1%	14%	52%
21 State's Attorney	Total Revenues	421,000	142,081	34%	17%	45%	61%	101%
	Personal Services	1,524,000	757,408	50%	22%	47%	70%	96%
	Capital	7,000	1,115	16%	44%	47%	52%	82%
	Commodities & Services	122,200	79,523	65%	12%	55%	79%	110%
	Total Expenses	1,653,200	838,046	51%	21%	48%	70%	97%
22 Public Defender	Total Revenues	115,000	58,713	51%	17%	44%	67%	124%
	Personal Services	718,000	337,178	47%	21%	47%	68%	94%
	Capital	5,900	0	0%	0%	32%	32%	48%
	Commodities & Services	87,200	21,227	24%	10%	24%	41%	64%
	Total Expenses	811,100	358,405	44%	20%	44%	65%	90%
23 Court Services	Total Revenues	202,000	(4,556)	-2%	9%	12%	63%	115%
	Personal Services	915,000	401,160	44%	21%	46%	68%	93%
	Capital	1,000	0	0%	0%	0%	0%	51%
	Commodities & Services	334,700	84,832	25%	9%	30%	60%	113%
	Total Expenses	1,250,700	485,992	39%	18%	42%	66%	99%
24 Facilities Management	Total Revenues	74,200	25,301	34%	25%	61%	98%	152%
	Personal Services	647,000	284,205	44%	22%	46%	67%	90%
	Capital	127,000	6,957	6%	9%	40%	43%	74%
	Commodities & Services	889,500	396,811	45%	20%	49%	77%	134%
	Total Expenses	1,663,500	687,973	41%	20%	47%	70%	111%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	Second Quarter Current Year - FY 2009			SECTION C Prior Years Quarters-FY 2008 Based On Original Budget			
		Original Budget	YTD Actual	%	1st	2nd	3rd	4th
25 Community Outreach Building	Total Revenues	118,000	118,000	100%	New Department 2009			
	Personal Services	0	0	0%				
	Capital	0	0	0%				
	Commodities & Services	240,000	27,720	12%				
	Total Expenses	240,000	27,720	12%				
26 Total General Fund (1-24)	Total Revenues	25,728,300	9,970,318	39%	10%	42%	79%	110%
	Personal Services	18,367,000	8,687,960	47%	22%	47%	70%	96%
	Capital	1,234,400	57,926	5%	61%	103%	101%	43%
	Commodities & Services	6,750,300	3,917,403	58%	23%	55%	76%	130%
	Total Expenses	26,351,700	12,691,009	48%	25%	53%	74%	100%
27 Retirement	Total Revenues	100,000	4,915	5%	0%	30%	31%	65%
	Personal Services	100,000	19,502	20%	16%	30%	42%	55%
	Capital	0	0	0%	0%	0%	0%	0%
	Commodities & Services	0	0	0%	0%	0%	0%	0%
	Total Expenses	100,000	19,502	20%	16%	30%	42%	55%
28 Tort & Liability Insurance	Total Revenues	1,062,000	587,069	55%	5%	54%	94%	105%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	0	0	0%	0%	0%	0%	0%
	Commodities & Services	790,000	217,418	28%	21%	42%	54%	126%
	Total Expenses	790,000	217,418	28%	21%	42%	54%	126%
29 PBC Lease	Total Revenues	857,500	425,957	50%	2%	155%	90%	102%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	175,000	0	0%	0%	100%	100%	0%
	Commodities & Services	680,000	175,000	26%	0%	0%	98%	128%
	Total Expenses	855,000	175,000	21%	0%	22%	98%	100%
30 Micrographics	Total Revenues	180,000	90,111	50%	21%	41%	60%	78%
	Personal Services	93,000	26,462	29%	14%	28%	43%	59%
	Capital	40,000	2,686	7%	10%	28%	55%	60%
	Commodities & Services	116,900	43,403	37%	36%	43%	71%	84%
	Total Expenses	249,900	72,551	29%	23%	35%	58%	71%
31 Law Library	Total Revenues	36,000	18,181	51%	9%	36%	65%	116%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	5,000	0	0%	0%	0%	0%	0%
	Commodities & Services	36,500	7,647	21%	11%	11%	36%	51%
	Total Expenses	41,500	7,647	18%	10%	10%	32%	44%
32 Court Automation	Total Revenues	340,000	137,509	40%	8%	38%	61%	93%
	Personal Services	115,000	44,165	38%	19%	41%	62%	98%
	Capital	85,000	75,000	88%	27%	59%	77%	102%
	Commodities & Services	100,000	35,583	36%	22%	37%	48%	78%
	Total Expenses	300,000	154,748	52%	22%	44%	61%	92%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	Second Quarter Current Year - FY 2009			SECTION C Prior Years Quarters-FY 2008 Based On Original Budget			
		Original Budget	YTD Actual	%	1st	2nd	3rd	4th
33 Child Support	Total Revenues	40,500	12,951	32%	34%	37%	37%	83%
	Personal Services	90,000	24,741	28%	22%	46%	67%	53%
	Capital	0	0	0%	0%	0%	0%	0%
	Commodities & Services	7,200	3,182	44%	12%	25%	37%	50%
	Total Expenses	97,200	27,923	29%	21%	44%	64%	52%
34 Probation Services	Total Revenues	91,000	46,927	52%	10%	45%	69%	107%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	65,000	42,495	65%	0%	5%	8%	79%
	Commodities & Services	153,000	50,353	33%	3%	41%	48%	57%
	Total Expenses	218,000	92,848	43%	2%	33%	39%	52%
35 Document Storage	Total Revenues	312,000	122,077	39%	7%	37%	59%	89%
	Personal Services	140,000	62,253	45%	14%	33%	53%	72%
	Capital	125,000	17,347	14%	0%	43%	43%	3%
	Commodities & Services	38,000	55,101	145%	10%	25%	40%	187%
	Total Expenses	303,000	134,701	45%	8%	36%	48%	58%
36 Tax Sale Automation	Total Revenues	7,500	0	0%	0%	0%	0%	302%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	2,000	0	0%	0%	0%	0%	0%
	Commodities & Services	0	0	0%	0%	0%	0%	0%
	Total Expenses	2,000	0	0%	0%	0%	0%	0%
37 GIS-Development	Total Revenues	65,000	35,669	55%	3%	86%	89%	133%
	Personal Services	34,000	0	0%	0%	0%	0%	0%
	Capital	7,000	0	0%	0%	0%	1%	1%
	Commodities & Services	178,300	1,023	1%	0%	2%	2%	27%
	Total Expenses	219,300	1,023	1%	0%	1%	1%	14%
38 Court Security	Total Revenues	430,000	185,081	43%	9%	44%	70%	108%
	Personal Services	390,000	142,592	37%	21%	45%	66%	82%
	Capital	2,600	0	0%	0%	93%	128%	193%
	Commodities & Services	43,600	32,571	75%	73%	82%	83%	131%
	Total Expenses	436,200	175,163	40%	26%	51%	70%	91%
39 Highway	Total Revenues	2,934,300	1,522,373	52%	3%	61%	106%	115%
	Personal Services	1,223,000	475,426	39%	21%	41%	59%	86%
	Capital	690,000	140,859	20%	12%	16%	37%	34%
	Commodities & Services	1,153,300	359,137	31%	21%	38%	55%	82%
	Total Expenses	3,066,300	975,422	32%	19%	35%	53%	74%
40 Engineering	Total Revenues	302,000	4,756	2%	1%	34%	53%	130%
	Personal Services	282,000	100,244	36%	18%	39%	58%	78%
	Capital	43,500	4,183	0%	0%	0%	0%	0%
	Commodities & Services	5,300	3,628	69%	6%	36%	65%	78%
	Total Expenses	330,800	108,055	33%	17%	38%	58%	78%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	Second Quarter Current Year - FY 2009			SECTION C Prior Years Quarters-FY 2008 Based On Original Budget			
		Original Budget	YTD Actual	%	1st	2nd	3rd	4th
41 Aid to Bridges	Total Revenues	1,290,000	504,963	39%	1%	35%	67%	90%
	Personal Services	87,000	42,595	49%	21%	51%	78%	101%
	Capital	1,170,000	531,562	45%	0%	22%	31%	37%
	Commodities & Services	508,000	113,199	22%	27%	76%	82%	157%
	Total Expenses	1,765,000	687,356	39%	3%	28%	38%	50%
42 County Motor Fuel	Total Revenues	1,590,000	746,376	47%	15%	39%	60%	104%
	Personal Services	522,000	281,536	54%	29%	60%	87%	106%
	Capital	1,193,000	246,500	21%	0%	0%	7%	26%
	Commodities & Services	750,000	517,666	69%	0%	69%	100%	100%
	Total Expenses	2,465,000	1,045,702	42%	7%	26%	41%	57%
43 Federal Highway Match	Total Revenues	815,000	408,179	50%	1%	48%	92%	98%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	1,380,000	220,306	0%	0%	0%	0%	0%
	Commodities & Services	140,000	0	0%	0%	58%	72%	93%
	Total Expenses	1,520,000	220,306	15%	0%	3%	11%	32%
44 Public Health	Total Revenues	6,232,200	2,496,532	40%	12%	43%	64%	99%
	Personal Services	4,572,700	2,138,140	47%	21%	46%	68%	93%
	Capital	81,000	42,566	53%	34%	85%	88%	8%
	Commodities & Services	1,582,800	702,615	44%	15%	41%	66%	125%
	Total Expenses	6,236,500	2,883,321	46%	21%	48%	69%	93%
45 Community Mental Health	Total Revenues	2,250,001	1,110,852	49%	0%	50%	95%	100%
	Personal Services	156,500	32,121	21%	20%	43%	62%	76%
	Capital	63,900	505	1%	0%	0%	2%	2%
	Commodities & Services	2,013,900	962,169	48%	20%	40%	63%	92%
	Total Expenses	2,234,300	994,795	45%	19%	39%	61%	89%
46 Community Service	Total Revenues	312,000	172,353	55%	9%	40%	55%	90%
	Personal Services	218,200	99,109	45%	21%	43%	65%	87%
	Capital	1,700	0	0%	0%	0%	0%	0%
	Commodities & Services	92,800	43,753	47%	6%	28%	59%	82%
	Total Expenses	312,700	142,862	46%	16%	38%	62%	84%
47 Community Service Revolving Loan	Total Revenues	200	26	13%	10%	22%	35%	51%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	0	0	0%	0%	0%	0%	0%
	Commodities & Services	200	0	0%	0%	0%	0%	0%
	Total Expenses	200	0	0%	0%	0%	0%	0%
48 Senior Services	Total Revenues	532,000	261,141	49%	1%	50%	96%	100%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	0	0	0%	0%	0%	0%	0%
	Commodities & Services	557,000	224,176	40%	16%	35%	55%	90%
	Total Expenses	557,000	224,176	40%	16%	35%	55%	90%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	Second Quarter Current Year - FY 2009			SECTION C Prior Years Quarters-FY 2008 Based On Original Budget			
		Original Budget	YTD Actual	%	1st	2nd	3rd	4th
49 Veteran's Assistance	Total Revenues	640,000	319,923	50%	0%	50%	96%	100%
	Personal Services	247,000	101,543	41%	21%	46%	69%	101%
	Capital	233,000	7,099	3%	14%	14%	96%	14%
	Commodities & Services	90,600	183,716	203%	21%	41%	65%	256%
	Total Expenses	570,600	292,358	51%	17%	30%	81%	96%
50 Solid Waste	Total Revenues	114,200	20,334	18%	24%	44%	45%	95%
	Personal Services	36,100	17,201	48%	23%	48%	75%	100%
	Capital	0	0	0%	0%	0%	0%	0%
	Commodities & Services	89,400	43,049	48%	0%	12%	27%	65%
	Total Expenses	125,500	60,250	48%	7%	23%	42%	76%
51 Forest Preserve	Total Revenues	1,552,000	788,155	51%	1%	53%	97%	129%
	Personal Services	363,100	189,896	52%	22%	49%	75%	110%
	Capital	41,400	54,492	132%	0%	5%	7%	12%
	Commodities & Services	1,148,500	99,723	9%	31%	67%	86%	1021%
	Total Expenses	1,553,000	344,111	22%	10%	25%	36%	157%
52 FP Land Acquisit	Total Revenues	908,000	0	0%	New Fund Fourth Quarter 2008			
	Personal Services	0	0	0%				
	Capital	0	0	0%				
	Commodities & Services	0	0	0%				
	Total Expenses	0	0	0%				
53 FP Retirement	Total Revenues	100,000	7,623	8%	New Fund Fourth Quarter 2008			
	Personal Services	0	0	0%				
	Capital	0	0	0%				
	Commodities & Services	0	0	0%				
	Total Expenses	0	0	0%				
54 FP Tort & Liability	Total Revenues	15,000	0	0%	New Fund Fourth Quarter 2008			
	Personal Services	0	0	0%				
	Capital	30,000	0	0%				
	Commodities & Services	14,000	3,523	25%				
	Total Expenses	44,000	3,523	8%				
55 Special Projects	Total Revenues	380,000	350,000	92%	100%	100%	104%	124%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	443,000	412,635	93%	6%	2%	27%	41%
	Commodities & Services	7,000	0	0%	0%	0%	0%	0%
	Total Expenses	450,000	412,635	92%	5%	2%	26%	57%
56 County Farm	Total Revenues	20,000	3,714	19%	14%	16%	24%	53%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	450,000	0	0%	0%	54%	54%	0%
	Commodities & Services	50,000	0	0%	0%	0%	0%	518%
	Total Expenses	500,000	0	0%	0%	48%	48%	52%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	Second Quarter Current Year - FY 2009			SECTION C Prior Years Quarters-FY 2008 Based On Original Budget			
		Original Budget	YTD Actual	%	1st	2nd	3rd	4th
57 Land Acquisition Sycamore	Total Revenues	275,000	250,000	91%	100%	100%	100%	108%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	300,000	605,856	0%	0%	0%	0%	0%
	Commodities & Services	0	0	0%	0%	0%	0%	0%
	Total Expenses	300,000	605,856	0%	0%	0%	0%	0%
58 Opportunity	Total Revenues	1,400,000	603,959	43%	1%	25%	79%	93%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	300,000	5,250	2%	0%	0%	142%	1%
	Commodities & Services	750,000	1,050,000	140%	100%	100%	106%	139%
	Total Expenses	1,050,000	1,055,250	101%	75%	75%	115%	105%
59 Asset Replacement	Total Revenues	820,000	389,180	48%	100%	100%	101%	132%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	671,000	392,264	59%	6%	20%	22%	48%
	Commodities & Services	0	0	0%	0%	0%	0%	0%
	Total Expenses	671,000	392,264	59%	6%	20%	22%	48%
60 Tollway Access Loan Repay	Total Revenues	390,000	181,624	47%	0%	24%	48%	102%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	286,000	59,217	21%	0%	100%	100%	24%
	Commodities & Services	0	0	0%	0%	0%	0%	0%
	Total Expenses	286,000	59,217	21%	0%	100%	100%	24%
61 Building Fund	Total Revenues	1,150,000	500,000	44%	120%	120%	120%	128%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	0	0	0%	0%	0%	0%	0%
	Commodities & Services	0	0	0%	0%	0%	0%	0%
	Total Expenses	0	0	0%	0%	0%	0%	0%
62 NH - Rehab	Total Revenues	0	0	0%	0%	0%	0%	0%
	Personal Services	198,000	141,678	72%	34%	73%	107%	154%
	Capital	11,000	0	0%	0%	0%	0%	0%
	Commodities & Services	224,100	212,706	95%	12%	49%	92%	162%
	Total Expenses	433,100	354,384	82%	19%	57%	96%	158%
63 NH - Social Services	Total Revenues	0	0	0%	0%	0%	0%	0%
	Personal Services	155,700	106,382	68%	29%	62%	91%	127%
	Capital	0	0	0%	0%	0%	0%	0%
	Commodities & Services	22,500	2,389	11%	2%	4%	6%	10%
	Total Expenses	178,200	108,771	61%	21%	45%	66%	93%
64 NH - Patient Activity	Total Revenues	0	141	0%	0%	0%	0%	0%
	Personal Services	134,300	82,232	61%	26%	58%	86%	116%
	Capital	0	0	0%	0%	0%	0%	0%
	Commodities & Services	7,600	1,895	25%	11%	28%	47%	82%
	Total Expenses	141,900	84,127	59%	25%	57%	84%	114%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	Second Quarter Current Year - FY 2009			SECTION C Prior Years Quarters-FY 2008 Based On Original Budget			
		Original Budget	YTD Actual	%	1st	2nd	3rd	4th
65 NH - Dietary	Total Revenues	0	0	0%	0%	0%	0%	0%
	Personal Services	583,200	382,691	66%	30%	66%	96%	133%
	Capital	0	0	0%	0%	0%	0%	0%
	Commodities & Services	621,300	263,674	42%	19%	48%	78%	123%
	Total Expenses	1,204,500	646,365	54%	25%	58%	88%	128%
66 NH-Special Care	Total Revenues	0	0	0%	0%	0%	0%	0%
	Personal Services	794,500	515,295	65%	30%	65%	97%	135%
	Capital	0	0	0%	0%	0%	0%	0%
	Commodities & Services	4,100	1,580	0%	0%	0%	0%	0%
	Total Expenses	798,600	516,875	65%	30%	65%	96%	134%
67 NH - Nursing	Total Revenues	0	0	0%	0%	0%	0%	0%
	Personal Services	3,590,000	2,608,315	73%	34%	65%	95%	129%
	Capital	0	0	0%	0%	0%	0%	0%
	Commodities & Services	786,700	356,591	45%	18%	44%	69%	103%
	Total Expenses	4,376,700	2,964,906	68%	31%	61%	90%	125%
68 NH-Environmental Services	Total Revenues	0	0	0%	0%	0%	0%	0%
	Personal Services	288,400	215,193	75%	30%	67%	98%	140%
	Capital	0	0	0%	0%	0%	0%	0%
	Commodities & Services	257,600	102,506	40%	18%	43%	73%	112%
	Total Expenses	546,000	317,699	58%	25%	57%	87%	127%
69 NH - Maintenance	Total Revenues	0	0	0%	0%	0%	0%	0%
	Personal Services	98,900	71,647	72%	32%	68%	100%	150%
	Capital	0	0	0%	0%	0%	0%	0%
	Commodities & Services	474,600	161,321	34%	14%	48%	70%	121%
	Total Expenses	573,500	232,968	41%	17%	52%	75%	126%
70 NH - Admin.	Total Revenues	15,257,300	6,702,720	44%	20%	41%	60%	3%
	Personal Services	2,296,400	153,505	7%	4%	10%	16%	21%
	Capital	201,000	0	0%	0%	0%	0%	14%
	Commodities & Services	4,107,400	369,265	9%	20%	33%	46%	246%
	Total Expenses	6,604,800	522,770	8%	5%	9%	14%	57%
71 NH - Capital Equipment	Total Revenues	0	0	0%	0%	0%	0%	0%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	0	33,381	0%	30%	43%	44%	41%
	Commodities & Services	0	0	0%	2%	0%	0%	0%
	Total Expenses	0	33,381	0%	30%	43%	44%	41%
72 Total Rehab and Nursing (59-64)	Total Revenues	15,257,300	6,702,861	44%	20%	41%	60%	3%
	Personal Services	8,139,400	4,276,938	53%	24%	50%	73%	101%
	Capital	212,000	33,381	16%	3%	5%	5%	17%
	Commodities & Services	6,505,900	1,471,927	23%	17%	41%	64%	160%
	Total Expenses	14,857,300	5,782,246	39%	18%	37%	55%	95%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	Second Quarter Current Year - FY 2009			SECTION C Prior Years Quarters-FY 2008 Based On Original Budget			
		Original Budget	YTD Actual	%	1st	2nd	3rd	4th
73 Health Benefits	Total Revenues	4,820,000	2,286,299	47%	24%	48%	72%	96%
	Personal Services	0	0	0%	0%	2%	0%	0%
	Capital	0	0	0%	0%	2%	0%	0%
	Commodities & Services	4,820,000	2,270,847	47%	24%	48%	80%	97%
	Total Expenses	4,820,000	2,270,847	47%	24%	48%	80%	97%
74 Working Cash	Total Revenues	0	661	0%	0%	0%	0%	0%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	0	0	0%	0%	0%	0%	0%
	Commodities & Services	0	0	0%	0%	0%	0%	0%
	Total Expenses	0	0	0%	0%	0%	0%	0%
75 History Room	Total Revenues	22,000	16,403	75%	94%	93%	95%	105%
	Personal Services	11,500	5,570	48%	23%	49%	72%	98%
	Capital	3,500	0	0%	0%	0%	140%	140%
	Commodities & Services	7,000	1,343	19%	7%	19%	26%	38%
	Total Expenses	22,000	6,913	31%	14%	32%	68%	86%
76 Children's Wait Room	Total Revenues	21,000	9,600	46%	128%	36%	66%	106%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	2,000	0	0%	0%	0%	0%	0%
	Commodities & Services	20,400	10,200	50%	25%	50%	75%	100%
	Total Expenses	22,400	10,200	46%	23%	45%	68%	90%
77 Drug Court	Total Revenues	160,000	91,182	57%	215%	52%	85%	145%
	Personal Services	66,000	51,392	78%	20%	45%	67%	85%
	Capital	1,500	1,190	79%	38%	38%	38%	64%
	Commodities & Services	92,300	26,623	29%	9%	36%	57%	101%
	Total Expenses	159,800	79,205	50%	16%	41%	62%	91%
78 Drug Prosecution Program	Total Revenues	5,000	177	4%	152%	27%	27%	30%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	0	0	0%	0%	0%	0%	0%
	Commodities & Services	5,600	598	11%	13%	30%	48%	57%
	Total Expenses	5,600	598	11%	13%	30%	48%	57%
79 Law Enforcement Projects	Total Revenues	45,000	24,030	53%	171%	52%	74%	165%
	Personal Services	0	0	0%	0%	0%	0%	0%
	Capital	18,500	3,060	17%	0%	67%	67%	128%
	Commodities & Services	14,600	4,011	28%	0%	12%	12%	12%
	Total Expenses	33,100	7,071	21%	0%	44%	44%	78%

**SALARY
REIMBURSEMENT**

SALARY REIMBURSEMENT INFORMATION - Revenues Procedures

Updated

7/23/09

COURT SERVICES

Salaries for Deputy Director and Juvenile Supervisor are fully funded and each probation officer is reimbursed \$1,000 per month based on Illinois Criminal Code Section 730 110/15 of the Administrative Office of the Illinois Courts. Deposit 2910-4105

ELECTIONS

Salary reimbursements are given at the rate of \$25.00 per election judge. This reimbursement averages \$9,000 per election per year. Deposit 1530-4301

SUPERVISOR OF ASSESSMENTS

State reimburses County for 1/2 of the Supervisor of Assessments salary by statute. This reimbursement continues annually if the County maintains a level between 31 1/3% to 35 1/3% of assessment. Deposit 1410-4103

STATES ATTORNEY

State Aid-IV Program is a reimbursement for an assistant state's attorney salary, the receptionist salary and supply costs. This is the Child Support Recovery Program. 2710-4232

State Grant money from the Victim Witness Program generated by contract from the State. Money is received quarterly and is based on the contract amount not on the quarterly reports that are completed by the State's Attorneys' Office. Deposit 2710-4108

Money from the State of Illinois as partial salary reimbursement for the State's Attorney and two assistant States' Attorneys. This reimbursement is set by an act of State Legislature C55-ILCS Chapter 5 of the County's Code and directed by the State of Illinois Compensation Review Board. The reimbursement is based on the salary level of 1988. The statutes states that the State of Illinois will pay 2/3rds of the State's Attorney salary and the County will pay 1/3rd of the salary. This formula after the first year picked up all of the increase in the State's Attorney salary each year with the County continuing to pay the initial 1/3rd and all of the benefit costs. The two State's Attorneys' salary reimbursements of \$14,000 each year is also based on this statute and is based on Northern Illinois University being located in DeKalb County. The student population is over 10,000 full time students so DeKalb is allocated the reimbursement for two attorneys. Deposit 2710-4105

ESDA GRANT

State grant from Emergency Management Agency of the State covers 1/2 the Assistant Coordinator's salary, IMRF, FICA and insurance benefit amount, coordinator's travel amount, fuel costs every other month, office supply items, memberships for the coordinator and certain equipment costs related to emergency services.

SALES TAX ALLOCATIONS

June 24, 2009 - Updated

ALLOCATION OF COUNTY FARM SALES TAX REVENUE

For Fiscal Year 2009, the sales tax revenue that is shared with the City of DeKalb comes to the County Quarterly. Both the City of DeKalb and DeKalb County receive the paperwork from the State of Illinois quarterly for the stores located on the County Farm Property called DeKalb Market Square. The documentation received in May is for sales tax received by the state for January, February and March. There are two separate agreements with the City of DeKalb regarding these stores. The initial agreement was for the stores located in and around the Wal-Mart complex or site. These stores were included in the original agreement of a 40 year sharing of the sales taxes. The stores in the first phase are all added together and presented as one sheet. The second phase of this shopping plaza includes a Kohls and Petco as well as a Best Buy and other smaller shops. The second phase agreement is the same as the first phase of 40 years but began on the day that the stores opened in the second phase. The stores in the second phase of the County Farm site are each reported on separate sheets from the State of Illinois.

The path of the sales tax information is: January sales tax is collected at the store site (ex: Walmart), the January sales tax information and money is sent to the State in February, the State processes the sales tax money in March, and the information is sent to the City of DeKalb and DeKalb County in April. The sales tax dollars are sent to the City of DeKalb monthly and when the documentation is sent from the State of Illinois for three months of data, the City of DeKalb then sends DeKalb County the shared dollars per the Sales Tax Sharing agreement from the City of DeKalb.

Each quarter balancing is done with the information that the County receives from the State of Illinois and the allocation of the County Farm site sales tax revenues. This reconciliation includes a spreadsheet created by the Accounting Supervisor, entering the tax dollar amounts received and then showing the breakdown of the dollars and the funds that the monies are deposited into. This spreadsheet is than balanced with the check that is received from the City of DeKalb. (A copy of that spreadsheet, a copy of a check and a copy of the State reporting data is attached).

At the beginning of July of 2008 the City of DeKalb increased the Home Rule Tax an additional .5% to what had been set at 1.25% bringing the total Home Rule Tax rate to 1.75%. As this .5% was not a part of the original sales tax sharing agreement the City of DeKalb now keeps that .5% and the County does not receive half of that portion of the Home Rule Tax. The County does create another spreadsheet that calculates the .5% and deducts it from the total Home Rule Tax and brings the total to share back to the 1.25% that was originally agreed upon. (Copy of that spreadsheet attached).

When the spreadsheets are balanced with the check from the City of DeKalb, the check is then deposited into the Opportunity Fund, and the Tollway Loan Fund which receives half of the County's Home Rule Portion of the Sales Tax dollars. These dollars are placed in the Tollway Loan Fund and are used to pay the DeKalb Rehab and Nursing Home Fund for a loan borrowed by the County to pay the City of DeKalb Tollway Debt.

Market Square Sales Tax

5/27/2009

Month	H. R.	M. T.	Co. Tax	Totals
Collected by State	1.75%	1%	0.25%	
January	154,686.10	134,973.12	22,099.52	311,758.74
February	108,107.48	110,322.38	15,872.74	234,302.60
March	99,931.15	99,775.48	14,275.85	213,982.48
Best Buy Jan, Feb, March	83,098.25	47,484.72	11,871.15	142,454.12
Kohls Jan, Feb, March	64,835.75	37,048.99	9,262.29	111,147.03
MC Sports Jan, Feb, March	3,485.56	6,066.99	866.69	10,419.24
Sally's Jan, Feb, March	2,534.28	1,453.15	363.27	4,350.70
Petco Jan, Feb, March	9,835.01	5,620.06	1,404.98	16,860.05
Dollar Tree Jan, Feb, March	3,154.50	2,260.53	450.72	5,865.75
Totals	529,668.08	445,005.42	76,467.21	1,051,140.71
.5% additional Home Rule not shared by County	152,071.28			
	377,596.80		New Total	899,069.43

Total 2.5% Sales Tax	899,069.43	2.50%
Minus County's .25 %	<u>76,467.21</u>	0.25%
	822,602.22	
Minus City's .25%	<u>76,467.21</u>	0.25%
	746,135.01	2.00%

Home Rule City Total	377,596.80	
Minus City's .25	<u>76,467.21</u>	Same as above calculation only based on Home Rule
Home Rule 1.75%	301,129.59	Sales Tax Only
Plus City Municipal Tax	<u>445,005.42</u>	
	746,135.01	

City's 2% 746,135.01 divided by 2 = 373,067.50

Home Rule Portion of County's .5% of City's Total	150,564.80
Mun Tax Portion of County's .5% of City's Total	<u>222,502.71</u>
	373,067.50

County's Home Rule Portion = .5% 150,564.80
 Divided by Two to equal .25% 75,282.40 This amount to the Tollway Loan Fund

Total 1% from City to County	373,067.50
Minus .25% of Home Rule	<u>75,282.40</u>
Left in Opportunity Fund	297,785.10

Total 1% from County	373,067.50
Minus Dollars in Opportunity Fund	297,785.10
Minus Dollars in Tollway Loan Fund	<u>75,282.40</u>
	0.00

5288-4451
1475-0001

DR

373,067.51

CR

373,067.50

City of DeKalb Check deposited directly to Opportunity Fund \$373,067.50

~~Check written from Opportunity Fund 5288-4451 for \$75,282.40 to Tollway Loan Fund~~
and deposited into 5540-4451.

No ✓ WRITTEN - DEPOSITED DIRECTLY
IN to Account

Total Amount for Market Square
Amount to Tollway Loan Fund
Amount stays in Opportunity Fund

\$373,067.50
75,282.40
297,785.10
\$0.00

5/27/2009

Calculation Sheet for additional .5% Home Rule Tax not shared with County by
 City of DeKalb Beginning with August 08 collections at the State
 January February March 2009

1.75% Home Rule collected in Jan Feb and March 2009

09-Jan	09/Jan	09/Jan	09/Jan	09/Jan	09/Jan	09/Jan	09/Jan	
154686.10	108107.48	99931.15						.5% additional Home Rule
22098.01	44196.03	15443.93	30887.85	14275.88	28551.76	103635.64		Total Market Square
44161.48		18903.05		20033.72				
6308.78	12617.57	2700.44	5400.87	2861.96	5723.92	23742.36		Best Buy
1740.48		599.42		814.6				
248.64	497.28	85.63	171.26	116.37	232.74	901.29		Dollar Tree
3250.5		3588.31		2996.2				
464.36	928.71	512.62	1025.23	428.03	856.06	2810.00		Petco
791.36		860.71		882.21				
113.05	226.10	122.96	245.92	126.03	252.06	724.08		Sally's
3184.49		1546.13		1336.37				
454.93	909.85	220.88	441.75	190.91	381.82	1733.43		MC Sports
38657.13		10655.28		15523.34				
5522.45	11044.89	1522.18	3044.37	2217.62	4435.24	18524.50		Kohls

152071.29

County not to share in
 addt. .5% City Home Rule Tax

Monthly Amount for Stores by Month	Rows 8, 11, 14, 17, 20, 23, 26	
Monthly amount divided by 7 for 7 quarters of 1.75% Home Rule		Rows A & C
Monthly amount multiplied by 2 for represent .5% Home Rule not shared		Rows B & D & E
Total .5% Home Rule to be subtracted from monthly Home Rule total		Row G

Each Stores Total amount of .5% to be subtracted from Monthly Totals given to us
 by the State of Illinois

City of
DEKALB
200 SOUTH FOURTH STREET
DEKALB, ILLINOIS 60115

VOID AFTER
90 DAYS

Vendor
Number
299700

Check
Date
06/12/2009

Check
Number
737416

70-202/719

\$428,954.09

Pay Four Hundred Twenty-Eight Thousand Nine Hundred Fifty Four Dollars and 09 cents *****

To The
Order Of
DEKALB COUNTY GOVERNMENT
C/O FINANCE OFFICE
110 EAST SYCAMORE STREET
SYCAMORE, IL 60178-0000

Castle Bank
in DeKalb
DeKalb, IL
60115

Kelsie Pink
Mayor
[Signature]
Comptroller and Treasurer

⑈737416⑈ ⑆071902629⑆ 906⑈608⑈3⑈

Any Questions? Contact Accounts Payable at 815-748-2385

City of DeKalb, 200 S. 4th St., DeKalb, IL 60115

Invoice Date	Invoice Number	Invoice Description	Voucher	PO No.	Account Number	Net Amount
06/02/2009	060209	MARKET SQR FY09 PMT#3	85659		1 3131 1 3132	190,089.11 221,212.00
06/02/2009	060209-A	COUNTY HOME FY09 PMT#3	85660		1 3358 1 3131 1 3132 1 3358	-38,233.61 38,801.48 22,636.24 -5,551.13

RECEIVED

DEKALB COUNTY DEPOSIT
TO: DeKalb County Treasurer
FROM Dept. FINANCE

BY *Karen*
(signature)

Department Number
5288

Account No. Amount
4451 303796.16

Market Square
Shopping
Jan. Feb. Mar
'09

TOTAL \$ 303796.16

Cash
Checks
Date 6-15-09

Vendor No. 299700	Vendor Name DEKALB COUNTY GOVERNMENT	Check No. 737416	Check Date 06/12/2009	Check Amount 428,954.09
-----------------------------	--	----------------------------	---------------------------------	-----------------------------------

DO NOT ACCEPT UNLESS THIS CHECK IS PRINTED WITH A GREEN BACKGROUND, CONTAINS A VOID PANTOGRAPH, MICROPRINTING FACE AND BACK, UV FIBERS AND A TRUE WATERMARK EMBEDDED IN P.

City of DEKALB
 200 SOUTH FOURTH STREET
 DEKALB, ILLINOIS 60115

VOID AFTER
 90 DAYS

Vendor Number: 299700
 Check Date: 06/12/2009
 Check Number: 737416
 70-2027

\$428,954.09

Pay Four Hundred Twenty-Eight Thousand Nine Hundred Fifty Four Dollars and 09 cents

To The Order Of DEKALB COUNTY GOVERNMENT
 C/O FINANCE OFFICE
 110 EAST SYCAMORE STREET
 SYCAMORE, IL 60178-0000

Castle Bank
 in DeKalb
 DeKalb, IL
 60115

Kevin P. ...
 Mayor
[Signature]
 Comptroller and Treasurer

⑈737416⑈ ⑆071902629⑆ 906⑈608⑈3⑈

Any Questions? Contact Accounts Payable at 815-748-2385			City of DeKalb, 200 S. 4th St., DeKalb, IL 60115			
Invoice Date	Invoice Number	Invoice Description	Voucher	PO No.	Account Number	Net Amount
06/02/2009	060209	MARKET SQR FY09 PMT#3	85659		1 3131	190,089.11
					1 3132	221,212.00
					1 3358	-38,233.61
06/02/2009	060209-A	COUNTY HOME FY09 PMT#3	85660		1 3131	38,801.48
					1 3132	22,636.24
					1 3358	-5,551.13

RECEIVED

DEKALB COUNTY DEPOSIT
 TO: DeKalb County Treasurer
 FROM Dept. FINANCE

BY *[Signature]*
 (signature)

Department Number 5540

Account No.	Amount
<u>4451</u>	<u>16635.18</u>
<u>DeKalb Co.</u>	
<u>Shopping</u>	
<u>for fuel thru 6/09</u>	
<u>4451</u>	<u>75282.40</u>
<u>Market Square</u>	
<u>Shopping</u>	
<u>for fuel thru 6/09</u>	
TOTAL \$	<u>91,907.58</u>

Cash _____
 Checks _____
 Date 6-15-09

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
299700	DEKALB COUNTY GOVERNMENT	737416	06/12/2009	428,954.09



Illinois Department of Revenue

RECEIVED

MAY 23 2009

DEKALB COUNTY, IL
FINANCE OFFICE

May 21, 2009
District ID no.: 019-0005-1

COUNTY OF DEKALB
ATTENTION: FINANCE DIRECTOR
200 N MAIN ST
SYCAMORE, IL 60178

Sale tax sheets

Dear local official or other authorized party,

The business listed on the following page has authorized the Department of Revenue to provide sales tax data to you for its business location in the city of Dekalb.

The figures shown are for the month during which the receipts were collected by the department. Retailers' sales tax receipts for each month are collected by the department the following month, processed by the department the third month, and distributed to the local government the fourth month. (For example, Retailers' sales tax receipts for July are collected by the department in August, processed in September, and distributed in October.)

We will continue the service of providing financial reporting information to you as staff and time permits. If you have questions or need more information, please contact me at the number provided below.

Sincerely,

Diane Watson

LOCAL TAX ALLOCATION DIVISION 3-500
DIANE WATSON
ILLINOIS DEPARTMENT OF REVENUE
101 WEST JEFFERSON STREET
SPRINGFIELD, IL 62702

(217)785-6520
(217)524-0526 fax

CC:
CITY OF DEKALB ATTENTION: FINANCE OFFICER

Financial data for DEKALB MARKET SQUARE SHOPPING CENTER

	<u>Countywide</u>	<u>Mun. Home Rule</u>	<u>Municipal</u>
DEKALB MARKET SQUARE SHOPPING CENTER 019-0005-D			
01/09	\$ 22,099.52	\$ 154,686.10	\$ 134,973.12
02/09	\$ 15,872.74	\$ 108,107.48	\$ 110,322.38
03/09	\$ 14,275.85	\$ 99,931.15	\$ 99,775.48
	<hr/>	<hr/>	<hr/>
	52248.11	362724.73	345070.98

769,043.82

Financial data for DEKALB - DOLLAR TREE STORE #768

	<u>Countywide</u>	<u>Mun. Home Rule</u>	<u>Municipal</u>
IBT no.:2639-2127-002			
DOLLAR TREE #768			
01/09	\$ 248.70	\$ 1,740.48	\$ 1,205.88
02/09	\$ 85.64	\$ 599.42	\$ 448.63
03/09	\$ 116.38	\$ 814.60	\$ 606.02
	<u>450.72</u>	<u>3,154.50</u>	<u>2,260.53</u>
			5,865.75

Financial data for DEKALB - BEST BUY

	<u>Countywide</u>	<u>Mun. Home Rule</u>	<u>Municipal</u>
IBT no.:2658-8781-001			
BEST BUY STORE #893			
01/09	\$ 6,308.79	\$ 44,161.48	\$ 25,235.16
02/09	\$ 2,700.41	\$ 18,903.05	\$ 10,801.73
03/09	\$ 2,861.95	\$ 20,033.72	\$ 11,447.83
	<hr/>	<hr/>	<hr/>
	11871.15	83098.25	47484.72
			142454.12

Financial data for DEKALB - PETCO #1933

	<u>Countywide</u>	<u>Mun. Home Rule</u>	<u>Municipal</u>
DEKALB - PETCO #1933 019-0005-L			
01/09	\$ 464.35	\$ 3,250.50	\$ 1,857.42
02/09	\$ 512.60	\$ 3,588.31	\$ 2,050.50
03/09	\$ 428.03	\$ 2,996.20	\$ 1,712.14

Financial data for DEKALB - SALLY BEAUTY CO, INC

	<u>Countywide</u>	<u>Mun. Home Rule</u>	<u>Municipal</u>
IBT no.: 1864-8703-003			
SALLY BEAUTY SUPPLY LLC			
01/09	\$ 113.04	\$ 791.36	\$ 452.20
02/09	\$ 124.18	\$ 860.71	\$ 496.79
03/09	\$ 126.05	\$ 882.21	\$ 504.16

Financial data for DEKALB - M C SPORTING GOODS

	<u>Countywide</u>	<u>Mun. Home Rule</u>	<u>Municipal</u>
IBT no.: 1914-6752-001			
MC SPORTS.			
01/09	\$ 454.91	\$ 3,184.49	\$ 1,828.58
02/09	\$ 220.88	\$ 1,546.13	\$ 888.42
03/09	\$ 190.90	\$ 1,336.37	\$ 768.56
	<hr/>	<hr/>	<hr/>
	866.69	6066.99	3485.56
			10419.24

Financial data for DEKALB - KOHLS

	<u>Countywide</u>	<u>Mun. Home Rule</u>	<u>Municipal</u>
IBT no.: 2774-5767-001			
KOHL #716			
01/09	\$ 5,522.44	\$ 38,657.13	\$ 22,089.78
02/09	\$ 1,522.20	\$ 10,655.28	\$ 6,088.72
03/09	\$ 2,217.65	\$ 15,523.34	\$ 8,870.49
	<hr/>	<hr/>	<hr/>
	9262.29	64835.75	37048.99

111,147.03

Updated 7-1-2009

ALLOCATION OF PREVIOUS NURSING HOME SITE SALES TAX

For Fiscal Year 2009, the sales tax revenue that is shared with the City of DeKalb comes to the County Quarterly. Both the City of DeKalb and DeKalb County receive paperwork from the State of Illinois quarterly for the stores located on the Old Nursing Home Property called The DeKalb County Shopping Center. The documentation received in May is for sales tax received by the State for January, February, and March. There is one agreement with the City of DeKalb for the stores located in The DeKalb County Shopping Center. This agreement is the sharing of sales tax dollars 50/50 with the City of DeKalb for 40 years. The other parts of this agreement include the sharing of the land lease 50/50 with the City of DeKalb. DeKalb County also pays the City of DeKalb \$15,000 each year for Emergency Services for this shopping center.

The path of the sales tax information is: January sales tax is collected at the store site (ex: T.J. Maxx), the January sales tax information and money is sent to the State in February, the State processes the sales tax money in March, and the information is sent to the City of DeKalb and DeKalb County in April. The sales tax dollars are sent to the City of DeKalb monthly and when the documentation is sent from the State of Illinois for three months of data, the City of DeKalb sends DeKalb County the shared dollars per the Sales Tax Sharing Agreement with the City of DeKalb.

Each quarter balancing is done with the information that the County received from the State of Illinois and the allocation of the Old Nursing Home Property site sales tax revenues. This reconciliation includes a spreadsheet created by the Accounting Supervisor, entering the tax dollar amounts received and then showing the breakdown of the dollars and the funds that the monies are deposited into. This spreadsheet is then balanced with the check that is received from the City of DeKalb. (A copy of that spreadsheet, a copy of the check and a copy of the State reporting data is attached.)

When the spreadsheets are balanced with the check from the City of DeKalb, half of the County's Home Rule Portion of the sales tax dollars are deposited into the Tollway Loan Fund and are used to pay the DeKalb County Rehab and Nursing Home Fund for a loan borrowed by the County to pay the City of DeKalb Tollway Debt. PBC Lease Fund receives the remaining portion of the shared County dollars from the DeKalb County Shopping Center for future debt reduction.

DeKalb County Shopping Center

5/26/2009

Month Disbursed	H.R. 1.25%	M. T. 1%	Co Tax 0.25%	Totals
January	38,973.58	22,805.72	5,574.18	67,353.48
February	18,402.04	10,707.22	2,633.32	31,742.58
March	20,277.33	11,759.54	2,894.75	34,931.62
Totals	77,602.95	45,272.48	11,102.25	133,977.68

Total 2.5% Sales Tax	133,977.68	2.50%
Minus County's .25%	<u>11,102.25</u>	0.25%
	122,875.43	
Minus City's .25%	<u>11,102.25</u>	0.25%
	111,773.18	2%

Home Rule City Total	77,602.95	
Minus City's .25%	<u>11,102.25</u>	Same as above calculation only based on Home Rule
Home Rule 1%	66,500.70	Sales Tax Only
Plus City Municipal Tax	<u>45,272.48</u>	
	111,773.18	

City's 2%	111,773.18 divided by 2 =	55,886.59
Home Rule Portion of County's .5% of City's Total		33,250.35
Mun Tax Portion of County's .5% of City's Total		22,636.24
		55,886.59

County's Home Rule Portion .5%	33,250.35
Divided by Two to equal .25%	16,625.18 This amount to Tollway Loan Fund
Total Check for Shopping Center	55,886.59

No ✓
~~Check written for \$39,261.41 from 5288-4451 to PBC Lease Fund and Deposited into 5210-4451~~
 No ✓
~~Check written for \$ 16,625.18 from 5288-4451 to Tollway Loan Fund and Deposited into 5540-4451~~

Totals	\$16,625.18
	<u>\$39,261.41</u>
	\$55,886.59

DEPOSITED
 DIRECTLY INTO ACCTS

City of DEKALB
 200 SOUTH FOURTH STREET
 DEKALB, ILLINOIS 60115

VOID AFTER
 90 DAYS

Vendor
 Number
 299700

Check
 Date
 06/12/2009

Check
 Number
 737416

70 302719

\$428,954.09

Pay Four Hundred Twenty-Eight Thousand Nine Hundred Fifty Four Dollars and 09 cents

To The
 Order Of
 DEKALB COUNTY GOVERNMENT
 C/O FINANCE OFFICE
 110 EAST SYCAMORE STREET
 SYCAMORE, IL 60178-0000

[Signature]
 (Comptroller and Treasurer)

Castle Bank
 In DeKalb
 DeKalb, IL
 60115

⑈737416⑈ ⑆071902629⑆ 906⑈608⑈3⑈

Any Questions? Contact Accounts Payable at 815-748-2385		City of DeKalb, 200 S. 4th St., DeKalb IL 60115				
Invoice Date	Invoice Number	Invoice Description	Voucher	PO No.	Account Number	Net Amount
06/02/2009	090209	MARKET SQR FY09 PMT#3	85659		3131	190,089.11
					3132	221,212.00
					3358	-38,233.61
06/02/2009	060209-A	COUNTY HOME FY09 PMT#3	85660		3131	38,601.48
					3132	22,636.24
					3358	-5,551.13

RECEIVED

DEKALB COUNTY DEPOSIT
 TO: DeKalb County Treasurer
 FROM Dept. FINANCE

BY *[Signature]*
 (Signature)

Department Number
 5810

Account No. Amount

4451 33250.35

Rest. Co.

*Shopping
 Online*

*Jan. Fuel Price
 '09*

TOTAL \$ 33250.35

Cash
 Checks

Date 6.15.09

DO NOT ACCEPT UNLESS THIS CHECK IS PRINTED WITH A GREEN BACKGROUND. CONTAINS A VOID PANTOGRAPH, MICROPRINTING FACE AND BACK, UV FIBERS AND A TRUE WATERMARK EMBEDDED IN PAPER.



200 SOUTH FOURTH STREET
DEKALB, ILLINOIS 60115

VOID AFTER 90 DAYS

Vendor Number 299700

Check Date 06/12/2009

Check Number 737416

10-102/71

\$428,954.09

Pay Four Hundred Twenty-Eight Thousand Nine Hundred Fifty Four Dollars and 09 cents

To The
Order Of
DEKALB COUNTY GOVERNMENT
C/O FINANCE OFFICE
110 EAST SYCAMORE STREET
SYCAMORE, IL 60178-0000

Cashier Bank
in DeKalb
IL
60115

Computer and Treasurer

Kesha M. ...
Mayor
...
City of DeKalb, IL 60115

|| 232416 || :071902629: 905608 3 ||

Any Questions? Contact Accounts Payable at 815-748-2385
City of DeKalb, 200 S. 4th St., DeKalb, IL 60115

Invoice Date	Invoice Number	Invoice Description	Voucher	PO No.	Account Number	Net Amount
06/02/2009	060209	MARKET SOR FY09 PMT#3	85659		3131 3132 3358 3131	190,089.11 221,212.00 -38,233.61 38,801.48
06/02/2009	060209-A	COUNTY HOME FY09 PMT#3	85660		3132 3358	22,636.24 -5,551.13

RECEIVED

DEKALB COUNTY DEPOSIT
TO: DeKalb County Treasurer
FROM Dept. FINANCE

BY Karen
(signature)

Department Number 5540

Account No.	Amount
<u>4451</u>	<u>16635.18</u>
<u>DeKalb Co.</u>	
<u>Shopping</u>	
<u>Jan Feb Mar 09</u>	
<u>4451</u>	<u>75282.40</u>
<u>Market Square</u>	
<u>Shopping</u>	
<u>Jan Feb Mar</u>	
TOTAL \$	<u>91,907.58</u>

Cash Checks

Date 6-15-09

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
299700	DEKALB COUNTY GOVERNMENT	737416	06/12/2009	428,954.09

Financial data for DEKALB COUNTY SHOPPING CENTER

	Countywide	Mun. Home Rule	Municipal
IBT no.: 1277-3980-002 PIER 1 IMPORTS			
01/09	\$ 263.36	\$ 1,843.53	\$ 1,053.47
02/09	\$ 114.70	\$ 802.95	\$ 458.82
03/09	\$ <u>108.27</u>	\$ 757.80	\$ 433.03
	486.33	3404.28	1945.32
IBT no.: 1862-1082-001 BEDDING EXPERTS INC			
01/09	\$ 2.90	\$ 20.19	\$ 11.55
02/09	\$ 0.00	\$ 0.00	\$ 0.00
03/09	\$ <u>0.00</u>	\$ 0.00	\$ 0.00
	2.90	20.19	11.55
IBT no.: 1873-1211-001 MICHAELS #1604			
01/09	\$ 801.89	\$ 5,613.10	\$ 3,272.34
02/09	\$ 342.15	\$ 2,395.10	\$ 1,392.20
03/09	\$ <u>383.25</u>	\$ 2,683.51	\$ 1,562.94
	1527.39	10691.71	6227.48
IBT no.: 2273-2756-001 VERIZON WIRELESS #125390			
01/09	\$ 355.21	\$ 2,486.61	\$ 1,420.93
02/09	\$ 303.23	\$ 2,122.60	\$ 1,212.91
03/09	\$ <u>343.92</u>	\$ 2,407.35	\$ 1,375.63
	1002.36	7016.56	4009.47
IBT no.: 2639-2127-003 DEALS #3397			
01/09	\$ 175.11	\$ 1,225.93	\$ 855.60
02/09	\$ 55.88	\$ 391.14	\$ 285.42
03/09	\$ <u>80.18</u>	\$ 561.20	\$ 410.10
	311.17	2178.27	1551.12
IBT no.: 2671-8111-001 CARIBOU COFFEE CO INC			
01/09	\$ 88.96	\$ 622.82	\$ 430.57
02/09	\$ 56.62	\$ 396.48	\$ 260.87
03/09	\$ <u>56.95</u>	\$ 398.61	\$ 258.29
	202.53	1417.91	949.73
IBT no.: 2875-8234-001 SPRINT			
01/09	\$ 131.89	\$ 923.31	\$ 527.60
02/09	\$ 102.16	\$ 715.23	\$ 408.74
03/09	\$ <u>136.19</u>	\$ 953.39	\$ 544.81
	370.24	2591.93	1481.15

	Countywide	Mun. H-R	Mun.
Jan	4952.73		
Feb	2483.11		
Mar	2699.16		
	10137.06	3423.76	20320.11
	10145.00	17350.65	10106.44
		18928.32	11017.31
		70902.73	41443.86

Financial data for DEKALB COUNTY SHOPPING CENTER

Countywide Mun. Home Rule Municipal

IBT no.: 2887-8221-001
T. J. MAXX #818

01/09	\$	1,550.46	\$	10,853.36	\$	6,416.11 ✓	18819.93
02/09	\$	874.95	\$	6,124.59	\$	3,553.86	10553.40
03/09	\$	791.18	\$	5,538.10	\$	3,196.04	9525.32
		<u>3216.59</u>		<u>22516.05</u>		<u>13166.01</u>	<u>38898.65 ✓</u>

IBT no.: 2899-6232-002
OLD NAVY #6592

01/09	\$	852.86	\$	5,970.10	\$	3,411.48 ✓	10234.44
02/09	\$	290.76	\$	2,035.33	\$	1,163.04	3489.13
03/09	\$	436.16	\$	3,053.19	\$	1,744.66	5234.01
		<u>1579.78</u>		<u>11058.62</u>		<u>6319.18</u>	<u>18957.58 ✓</u>

IBT no.: 3187-0864-001
BACK TO BED INC

/09	\$	202.55	\$	1,372.04	\$	810.28 ✓	2384.87
02/09	\$	206.65	\$	1,415.11	\$	826.51	2448.27
03/09	\$	266.45	\$	1,829.64	\$	1,065.77	3161.86 ✓
		<u>675.65</u>		<u>4616.79</u>		<u>2702.56</u>	<u>7995.00</u>

IBT no.: 3732-7518-001
BATH BODY WORKS #1744

01/09	\$	527.54	\$	3,692.77	\$	2,110.18 ✓	6330.49
02/09	\$	136.01	\$	952.12	\$	544.07	1632.20
03/09	\$	106.51	\$	745.53	\$	426.04	1278.08
		<u>770.06</u>		<u>5390.42</u>		<u>3080.29</u>	<u>9240.77 ✓</u>

County		H.R.	M.
Jan.	5574.18	38973.58	22805.72
Feb.	2633.32	18402.04	10707.22
Mar.	2894.75	20227.33	11759.54
	<u>11102.25</u>	<u>77602.95</u>	<u>45272.48</u>



Financial data for DEKALB - QDOBA OF DEKALB

	<u>Countywide</u>	<u>Mun. Home Rule</u>	<u>Municipal</u>
IBT no.:3551-9797-001			
QDOBA MEXICAN GRILL			
01/09	\$ 159.44	\$ 1,116.06	\$ 637.75
02/09	\$ 0.00	\$ 0.00	\$ 0.00
03/09	\$ 0.00	\$ 0.00	\$ 0.00
	159.44 ✓	1116.06	637.75 1913.25 ✓



Financial data for DEKALB - GAMESTOP D/B/A E B GAMES #4964

	<u>Countywide</u>	<u>Mun. Home Rule</u>	<u>Municipal</u>	
IBT no.: 2378-9778-002	/			
EB GAMES #4964				
01/09	\$ 462.01	\$ 3,233.76	\$ 1,847.86	- 5543.63
02/09	\$ 150.21	\$ 1,051.39	\$ 600.78	- 1802.38
03/09	\$ 185.59	\$ 1,299.01	\$ 742.23	- 2226.83
	<hr/>	<hr/>	<hr/>	
	797.81 ✓	5584.16	3190.87 =	9572.84

SHARED LEASE AND LAND RENT PROCEDURES

Updated August 28, 2009

**SHARED LEASE PAYMENTS AND LAND RENT
PAYMENTS WITH CITY OF DEKALB**

Twice a year, June and December, payments are issued to the City of DeKalb to cover the shared land rental payments from the developer for the DeKalb County Shopping Center. The County of DeKalb also pays the City of DeKalb \$30,000 per year for Emergency Services on this property.

There are two spreadsheets for each of these payments. The first Land Rental spreadsheet shows the amount of the rent that is received each month that is shared with the City and the other spreadsheet shows the date the shared rent is paid to the City of DeKalb. The Emergency Services first spreadsheet shows the amount that the County owes the City each month and the second spreadsheet shows the date that the payments were made.

Copies of all four of the spreadsheets are attached to this procedure. Claims should be entered in June and December for one half of the Rent and on half of the Emergency Services to the City of DeKalb.

EMERGENCY SERVICES AMOUNTS PAID												10/6/2005
	January	February	March	April	May	June	July	August	September	October	November	December
2001	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2,083.33	2,083.33
2002	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33
2003	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33
2004	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33
2005	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33
2006	2,083.33	2,083.33	2,083.33	2,083.34	2,083.34	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,500.00	2,500.00
2007	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
2008	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
2009	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
2010	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
2011	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
2012	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67
2013	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67
2014	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67
2015	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67
2016	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67	2,916.67
2017	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33
2018	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33
2019	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33
2020	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33
2021	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	N/A	N/A
Notes**												
1	First Payment was for November, 2001											
2	Last Payment will be for October, 2021											

EMERGENCY SERVICES DATE OF PAYMENTS												
	January	February	March	April	May	June	July	August	September	October	November	December
2001	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2002	1/10/2003	1/10/2003	1/10/2003	1/10/2003	1/10/2003	1/10/2003	4/11/2003	4/11/2003	4/11/2003	4/11/2003	1/10/2003	1/10/2003
2003	4/11/2003	4/11/2003	4/11/2003	4/11/2003	4/11/2003	4/11/2003	10/24/2003	10/24/2003	10/24/3203	10/24/2003	10/24/2003	4/11/2003
2004	10/24/2003	10/24/2004	10/24/2003	10/24/2003	10/24/2003	10/24/2003	7/23/2004	7/23/2004	7/23/2004	7/23/2004	7/23/2004	7/23/2004
2005	7/23/2004	7/23/2004	7/23/2004	7/23/2004	7/23/2004	7/23/2004	8/12/2005	8/12/2005	8/12/2005	11/16/2005	11/16/2005	2/15/2006
2006	2/15/2006	2/15/2006	4/19/2006	4/19/2006	4/19/2006	7/19/2006	7/19/2006	7/19/2006	10/18/2006	10/18/2006	10/18/2006	2/21/2007
2007	2/21/2007	2/21/2007	8/15/2007	8/15/2007	8/15/2007	8/15/2007	8/15/2007	8/15/2007	12/19/2007	12/19/2007	12/19/2007	12/19/2007
2008	7/16/2008	7/16/2008	7/16/2008	7/16/2008	7/16/2008	7/16/2008	2/18/2009	2/18/2009	2/18/2009	2/18/2009	2/18/2009	2/18/2009
2009												
2010												
2011												
2012												
2013												
2014												
2015												
2016												
2017												
2018												
2019												
2020												
2021												
Notes**												
1	First Payment was for November, 2001											
2	Last Payment will be for October, 2021											

SURPLUS
SUPPLIES &
EQUIPMENT
ENTRIES

**DEKALB COUNTY GOVERNMENT
SURPLUS EQUIPMENT & SUPPLIES**

SURPLUS COUNTY EQUIPMENT AND SUPPLIES

- 1.1.0. On the first Friday of June of each year, department heads submit lists of supplies and equipment no longer needed by their department to the Central Plant Director (Compliance of Elected Officials is, of course, voluntary).
- *(Revised 04/15/1987)*
- 1.1.1. It shall be the responsibility of the Central Plant Director to consolidate said lists and distribute them to all County department heads and to the Superintendent of the County Forest Preserve.
- *(Revised 04/15/1987)*
- 1.1.2. The list should include; books, folders, forms, ring binders, paper ledgers, typewriters, printers, computers, desks, chairs, furniture, fans and lamps, but should not be restricted to these items.
- *(Revised 04/15/1987)*
- 1.1.3. Upon receipt of said list, department heads may notify the Central Plant Director, in writing, if they need an item or items on the list and the transfer will take place at that time.
- *(Revised 04/15/1987)*
- 1.1.4. From time to time, as sufficient excess, obsolete or damaged property accumulates that is not claimed by departments of County government, the Central Plant Director shall authorize public auctions to be held to dispose of the unwanted items.
- *(Revised 04/15/1987)*

WORKER'S COMPENSATION

DeKalb County Government
Workers Compensation Instructions
September 23, 2009

A. First Report of Injury Form (Form 45)

1. The employee (or employer) completes the form and submits it to the Finance Office
 - a. The form is in the front of the Worker's Comp drawer in the First Report Of Injury - Form file folder or on-line in the InfoCenter in the Finance Office section, Internal Forms
 - b. The form must be filed within 45 days of the injury
2. Scan and send via e-mail to cstenstrom@sedgwickcms.com (current Pearl representative) or FAX to 1-309-681-0777
 - a. Include employee's home phone on the form
 - b. Confirm social security number, department name, hire date by using the Pentamation software to access the employee's file. While there, post the Work Comp flag on the employee file
 1. Applications
Human Resources
Employee Information (enter last name, use * if you're not sure about the spelling), [Enter] or click OK
Click on employee, [Enter] or click OK
Qualifications
Other Interests/Preferences column, click in the third field down drop-down arrow, choose the year when the injury happened, [Enter] or click OK

B. Injury & Illness Log

1. The Log will be used to complete an annual report for the U.S. Department of Labor
2. Assign a number to the injury based on the next one available (on the left of the form)
 - a. Usually recorded as YY-XXX (where Y = Year and XXX = next available number)
3. Record the employee's name, job title, department, description of illness
4. The annual report needs to be posted by January 31 each year

C. Individual Folders

1. Use the First Report AND the Injury & Illness Log to create a file label
 - a. Labels include:
Name: Last name, First name, Middle initial (if given)
File number (from left side of Injury & Illness Log)
Department name
Social Security Number
Date of injury

DeKalb County Government
Workers Compensation Instructions
September 23, 2009

Note 'EXPOSURE' if applicable

2. Attach the label to a letter file folder
3. File the folder in alphabetic order in the Current Workers Comp drawer
4. The file can be sent to storage (archived) after the case is closed and all bills have been paid (use a "tabby" to secure the label), usually kept in the Closed Work Comp file drawer for a year after the case closes

D. Additional information

1. As new information arrives concerning an existing case, scan it and e-mail to Cheryl Stenstrom at Pearl or mail the originals and keep a copy for our files
2. Preprinted envelopes are in boxes in the left-most 5-drawer file cabinet, in the top bin on the right. The address is incorrect, however. The address is:
Worker's Compensation
Pearl & Associates, Ltd.
1200 E Glen Ave
Peoria Heights IL 61616
3. File the bills in the W/C Claims folder until receiving the Allocation Report corresponding to the bill. Staple the Allocation Report to the bill and file the packet in the employee's individual file folder in the Worker's Comp drawer
4. File the other information in the employee's individual file folder in the Worker's Comp drawer

E. Wage Statements

1. Only forward wage statements on request from Pearl
2. There is a form on the H-drive in the Forms\Excel\WageStatement file
3. Wage information can be found by doing the following:
Access the Pentamation software
Applications
Human Resources
Employee Information
Enter the employee's ID or name, [OK]
You will then be able to see the employee's name, department, hire date, birth date, and social security number
Address/Contact will have the employee's phone number
Payroll
Pay Rate Data
Use [Enter] on the first pay rate line to get the employee's rate & normal hours

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History will give the employee's rate increase history

Check History will give the employee's pay history

The screen will be the most current check: log the information manually from each pay stub; remember to add all regularly paid earnings together, and to add all overtime earnings together; shift differentials are considered regular pay; PHO's paid in excess of regular hours are considered OT; see Paymaster for questions about OT and Regular

4. Record the information on the Excel form
 - a. E-mail the information to Cheryl Stenstrom OR FAX to at 1-309-681-0777
 - b. Print a copy of the completed form and sign it and put it in the individual file
5. Second jobs
 - a. Obtain a wage statement from the other employer and send it in to Pearl

F. Prepayment Check Listing (Check Register)

1. Will be e-mailed each week (on Friday) from Pearl; the original will probably arrive on Monday
2. Photocopy (but block the employees' names) and take the copy over to Ann Hutcheson in the Treasurer's office; or modify the file by removing the employee names and e-mail it to Ann.
3. Post the following data in the Worker's Comp - Cash Log (found in Excel as WorkersComp/Cash Log)
 - a. Date of check run
 - b. Check numbers (can use the series of numbers)
 - c. Batch total (will be listed on the report)
 - d. Description: Claims
4. The Cash Log balance will calculate automatically
 - a. When the balance gets near \$10,000 transfer money into the account in increments of \$20,000
 1. The transfer is made by using a DEKALB COUNTY DEPOSIT ticket
 - a. Sign the form, use "5235" for the Department Number, and write in the amount of the deposit. No account number is needed. Total the entry, date it and take the original up to Ann Hutcheson, Treasury. Make a photocopy and put it in the Work Comp - Cash File folder.
5. Do a Journal for the amount
 - a. Total the amounts paid according to codes Medical (300), Salaries (100), Settlements (100, but noted on cover sheet), Services (600)
 - b. Access the County Finance software

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- (1) Applications
 - (2) Fund Accounting
 - (3) General Ledger
 - (4) Post Journal Entries
- Use [Tab] to move from field to field
- (5) Type a Control Number (e.g. 5230 or 0001)
 - (6) Type a description (e.g. Pearl Claims MM/DD/YY)
 - (7) Credit the total cash to 1212-0001 (use tab to move between fields)
 - (8) Debit the checks to the following, using the codes to determine the

account

5230-8121	Medical expenses (Med)	300
5230-8122	Salaries (Ind/Loss)	100
5230-8123	Settlements (Ind Loss)	100
5230-8051	Services (Exp)	600

Be sure the debits and credits balance

[Enter] or click [OK] when the journal is balanced and correct
[Ctrl-P] or click [Back] to main menu

- (9) Reports
- (10) Fund Accounting
- (11) Daily Transactions
- (12) Journal Entry Activity

At report description click [OK] or [Enter]

Print [Enter] or [OK], click [Print]

Go to the printer and be sure the entry has actually printed (VERY IMPORTANT)

Y(es) will clear the entry (and it can no longer be printed)

- c. Be sure the pages are 3-hole punched, staple the back-up to the printout (use the original copy when it arrives in the mail)
- d. Make a copy of the journal to attach to the original check register (or use the original that arrives in the mail)
- e. Put the packet for Leanne in Karen's in-box - she'll give it to Leanne
- f. Record the journal number in the column in the Cash Log Worksheet found in Excel in WorkersComp/Cash Log

6. Void Checks

- a. Make 3 copies of the void check
- b. Reverse the amount of the void check in all of the spreadsheets
- c. Tell the Treasurer's office that the check is void and return it to Ann if you have the actual check. Let her know which account in Tort it should go against. If no original check, then do a journal for the amount. As of

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3/23/09 I had to do a journal even though I had a real check to give to Ann.

- d. Checks that are voided from a prior fiscal year must be entered by the Treasurer's office as revenue (5230-5625) with no corresponding journal entry necessary on our part
 - e. Put a copy of the check in the person's file
 - f. Put a copy of the check with the Pearl register
 - g. Mail a copy of the check to Pearl if they didn't have the void already
7. Refund Checks
- a. Deposit the check to the line item where it originated from ... not the revenue account ... and forward to the Treasurer
 - b. Make three photocopies of the check/deposit ticket: one for the file, one to go with the register and one to send to Pearl
 - c. Do not do any JV. The deposit will serve as the journal entry!
 - d. Post the information in the appropriate spreadsheets
8. Insurance Checks
- a. Deposit the check to 5230-5625 (Work Comp-Medical)
 - b. Make three photocopies of the check/deposit ticket: one for the file, one to go with the register and one to send to Pearl
 - c. Do not do any JV. The deposit serves as the journal entry
 - d. Post the information in the appropriate spreadsheets

G. Illinois Workers Compensation Semi-Annual report

- 1. Post individual checks on the Illinois Workers Compensation Semi-Annual spreadsheet using the Check Register
- 2. The spreadsheet is found in H:\Workers Comp\Semi-Annual Assessment Log
 - a. Some instructions can be found on the upper right corner of the spreadsheet
- 3. Post only those checks with a "Code" beginning with a 1 (salaries or settlement), or a 6 (services)
- 4. Locate the bills from the claims folder that correspond to the checks paid on the register
- 5. Post the following information:
 - a. Check number (from check listing)
 - b. Bill date (taken from bills attached)
 - c. Date paid (taken from check listing)
 - d. Description (use the code from the check listing to determine)
 - e. Check issued to: (taken from check listing)
 - f. Claimant: (taken from check listing)
 - g. Amount paid: (taken from check listing)

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6. Save the spreadsheet
 7. The Commission will send a request for the report due about 2 ½ months after the close of the 6th month
 - a. A check will need to be written to accompany the report
 - b. One report will be due by September 13 (probably varies slightly) for the payments received from January 1 through June 30
 - c. The next report will be due by March 16 (probably varies slightly) for the payments received from July 1 through December 31
 - d. Check is Vendor #505, State Treasurer charged to 5230-8101
 - e. File a copy of the claim in the W/C Illinois Industrial Commission folder
- H. Post information from the Check Register on the monthly Worker's Comp spreadsheet
1. The spreadsheet is found in H:\Workers Comp\Annual WC Payments
 2. Determine the employee's department name/number (from individual folder)
 3. Locate the appropriate cell in the spreadsheet (where payment month intersects with department) and add the check amounts to the cell
 4. Save the spreadsheet
 5. Cross-check the Total Payments amount against the amount in the Annual W/C cell in the h:\WorkersComp\Cash Log spreadsheet; if they don't match figure out why
 6. Print monthly and give to Deputy County Administrator (Gary Hanson) after posting number of injuries and future reserve information from Sedgwick reports
- I. Post check register information in Nursing Home Monthly spreadsheet
1. The spreadsheet is found in H:\Workers Comp\NursingHomeMonthly
 2. Having determined the employees' departments, record the payments made to Nursing Home employees, but split them into Salaries, Settlements, Medical, and Services categories on the Monthly tab
 3. On the "Ind" tab in the same spreadsheet, record each check and the detailed information that goes with it, for each Nursing Home employee
 4. At the end of each month e-mail the spreadsheet to De Jensen. Please note that if a claim exceeds \$100,000 for any individual, then the County pays the balance over the \$100,000.
- J. Match the check numbers on the Register with the allocation reports when they arrive in the mail. Highlight the check number, claimant, and amount then attach the allocation report to any payment requests in the W/C Claims-Payments folder. Check the explanation that comes with to see if there are more invoices that aren't being paid. File in the individual's folder. Confirm that all checks/people on the register have an allocation report or ask Cheryl for a copy. Staple the Register and the journal photocopy together

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and file in the Work Comp Register folder

K. TTD Checks (made out to DeKalb County Government)

1. Determine the employee the check is for
 - a. Find out what main department the employee's wages are charged to from the County's Finance software (on the employee's main personnel information screen as "Organization")
 - b. Use a DEKALB COUNTY DEPOSIT ticket
 - 1) Sign the form
 - 2) Enter the department number as listed on the personnel screen EXCEPT the County Nursing Home will ALWAYS be 3980, no matter what the screen has
 - 3) The account number will be 5626
 - 4) Enter the amount of the check (or checks)
 - 5) Total the checks and enter the amount in "Total \$" AND in "Checks"
 - 6) Date the form
 - c. Photocopy the original check & deposit ticket
 - d. Send an e-mail to the Paymaster and to the Nursing Home payroll person if the employee is a Nursing Home employee so the Paymaster and NH payroll will have the amount to be added to the employee's weekly pay (see Step 2 below - Alerting Payroll)
 - e. Staple the stub from the original check, the photocopy of the deposit ticket, the note to the paymaster, the timecard, and the allocation report together and file in the employee's work comp file
 - f. Paperclip the original check and the original deposit ticket and take them over to Ann Hutcheson in the Treasurer's office
2. Alerting Payroll
 - a. Draft a memo to the Pay Master (Kathy) and let her know which employee is receiving the TTD check and what the amount of the check is so she can reimburse the employee's wages for the time missed; notify the Payroll person from the Nursing Home about any of their personnel receiving TTD also. Use code 100 on the time card. PHO hours are not reinstated.
 - b. FOP rules are different. They do not use PHO's for 3 waiting days. The TTD pays using code 101 - SLEP TTD AND the balance of their salary owed, including the waiting days, is calculated and paid out using code 105 - Taxable Work Comp. ONLY use 101 in combination with 105!! Also, they receive PHO's for the TTD hours missed - calculated manually and added to the file. Only full-time officers get this benefit and the benefit ends at the one-year anniversary of the original injury. At that time the

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code to use is 100.

- c. TTD rates are locked in as of the date of injury and they will not increase during the time the employee is off work
- 3. Reversing a TTD payment
 - a. The employee occasionally chooses to use PHO's rather than accept the TTD payments
 - b. A payment can be reversed by the department receiving the payment.
 - 1) The department completes a Claim form noting the Tort and Liability Fund as the Vendor
 - 2) When the check is deposited, make the Treasurer's deposit ticket out to department 5230, account 8122 (which will reverse the original action made when the check was journaled from the check

register)

L Sedgwick Reports (received via e-mail as Adobe files)

- 1. Print the Transaction Report and the Claims & Expense Report. Page through the Transaction Report to be sure that all employees listed are County employees and that they're being reported in the correct department
- 2. Go through the Claim & Expense Report to find files that have been closed. Pull the Individual file from the Current File drawer, note the number of days off work or on restricted duty in the OSHA 300 Log. Also note on the Log that the file is closed. Move the file to the Closed File drawer.
- 3. Open the Annual WC Payments spreadsheet. Record the Future Reserve, open files and new files information in the columns on the right. Also record the total new, closed, and open files at the bottom of the spreadsheet. Check the math to be sure that last month's open files, plus new, minus closed files = current open files both at the bottom and on the right of the spreadsheet. Also confirm the totals using the final page of the Sedgwick Report.
- 4. Open the Annual Tracking spreadsheet and record the information about each newly closed file. Also go through the entire Expense Report and confirm that the numbers for each closed file are still correct on the Annual Tracking spreadsheet (frequently, additional payments are made after a file has been closed). Prior year information is only shown when activity happens after a file is closed.
- 5. Print three copies of the Annual WC Payments and the Annual Tracking spreadsheets. One set is given to Gary, one set goes in the Monthly Departmental folder in the drawer, and one set is put at the front of the monthly Sedgwick Report (which is ready to be filed in the drawer)
- 6. Prepare the Nursing Home reports for Mike Scavotto. Save the Nursing Home portion of the Annual WC Payments report as an Adobe file. Save the Transaction

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Report and the Expense Report as sent to a separate Nursing Home File. Delete the information in the Transaction and Expense Reports that do not pertain to the Nursing Home and re-save those as Adobe files. Attach these three files to an e-mail to Mike Scavotto and send.

7. Prior month Sedgwick files may be deleted, except for the December and January files which will be required by the Auditors in an electronic format.

N. Staffing and Salary Costs Report

1. Received from the Payroll Master after each pay run
2. Write the total number of employees on the report, obtained from the Payroll Review, kept by the Payroll Master
3. Record the Hours Worked and the total number of employees in the OSHA Hours Data spreadsheet, found in H: Workers Comp/OSHA Hours Data.
4. At year-end, use the data collected in this spreadsheet to complete the OSHA 300A posting for the US Department of Labor.

O. Critical Dates

1. January 31: annual posting with U.S. Department of Labor (OSHA), must be posted by February 1st and remain up till April 30th
2. September 13: compensation payment due to Illinois Industrial Commission for January 1 through June 30
3. March 16: compensation payment due to Illinois Industrial Commission for July 1 through December 31.
4. First Report of Injury must be filed within

P. Resources

1. Legal assistance:
John Shepherd
Williams & McCarthy
321 W. State Street
PO Box 219
Rockford IL 61105-0219
Phone: 815-987-9800
FAX: 815-968-0019
e-mail: mail@wilmac.com
2. Claims Administration
Pearl & Associates
1200 E Glen Ave
Peoria Heights IL 61616

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Phone: 1-800-438-6173
Primary Contact: @ ext 1
Supervisor: Cheryl Stenstrom
Boss: Mike O'Brien
FAX number: 1-309-688-5444
e-mail: Cheryl.Stenstrom@sedgwickcms.com

Q.. Fiscal Year End

1. Pearl claims are included in the fiscal year in which they're actually paid

R. Calendar Year-End

1. Use the OSHA 300 logsheets to compile departmental logsheets
 - a. Use the original log where initial injuries are listed
 1. Use the year's log to record departments that had no injuries reported
 2. The Nursing Home tracks this information for their employees and will provide it when requested
 - b. Be sure that the results of the injuries are recorded
 1. TTD days off are recorded in the monthly reports
 2. Restricted days off must be calculated manually
 3. Record the number of hours worked each pay period (Paymaster will provide the report) in the Excel spreadsheet (OSHA Hours Data) and use the number of checks written for each pay period from the Payroll Review. Use this information to complete the Employment information section of the 300A
 - c. The Departmental logs (300A's) must be completed and posted before February 1
 - d. The OSHA sheets need to be posted at work locations from February 1 thru April 30
 1. Record the information on an OSHA 300A form for each department
 2. Post the 300A for each department on bulletin boards or somewhere that the majority of employees will be able to see them in each department or location
 - e. File the departmental log sheets in the "Injuries and Illnesses" folder in the Worker's Comp drawer. Information must be kept for at least ten years.
2. Save a copy of the Sedgwick Reports for use by the auditors. They will need the December and January reports in an electronic format.

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R. Additional Information

1. Should an employee ask about being paid for going to doctor appointments, per Gary Hanson in May, 2008, we should probably allow them to go to appointments on “company” time, but we would request that they try to have those appointments either at the beginning or end of the day or to coincide with lunch hours so that the flow of work is minimally impacted in the department. This is not offered, but when asked, this is the current pattern being adopted.

j:\AdminAsst\WorkCompInstr.wpd