

DEKALB COUNTY, ILLINOIS

AUDITOR'S COMMUNICATION TO THE  
COUNTY BOARD

For the Year Ended  
December 31, 2012



DEKALB COUNTY, ILLINOIS  
AUDITOR'S COMMUNICATION TO THE COUNTY BOARD  
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1415 W. Diehl Road, Suite 400 • Naperville, IL 60563

April 17, 2013

The Honorable Chairman  
Members of the County Board  
DeKalb County  
250 North Main Street  
Sycamore, Illinois 60178

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by Statement on Auditing Standards (SAS) No. 114. Our communication at the beginning of our audit process along with our questionnaire regarding SAS No. 99, *Consideration of Fraud in a Financial Statement Audit* was sent to you on December 3, 2012.

SAS No. 115 requires the communication of internal control related matters to those charged with governance. Our management letter, as well as a listing of future pronouncements that may affect the County, are enclosed within this document.

This information is intended solely for the use of the Chairman, Members of the County Board, and management of DeKalb County and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink, appearing to read 'F. Lantz'.

Sikich LLP

By: Frederick G. Lantz, CPA  
Partner-in-Charge, Government Services



1415 W. Diehl Road, Suite 400 • Naperville, IL 60563

April 17, 2013

The Honorable Chairman  
Members of the County Board  
DeKalb County, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of DeKalb County for the year ended December 31, 2012. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 23, 2012. Professional standards also require that we communicate to you the following information related to our audit.

**Our Responsibility under U.S. Generally Accepted Auditing Standards and OMB Circular A-133**

As stated in our engagement letter dated October 23, 2012, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered DeKalb County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct effect and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

As part of obtaining reasonable assurance about whether DeKalb County's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also in accordance with OMB Circular A-133, we examined, on a test basis, evidence about DeKalb County's compliance with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" applicable to each of its major federal programs for the purpose of expressing an opinion on DeKalb County's compliance with those requirements.

While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on DeKalb County's compliance with those requirements.

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

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by DeKalb County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2012, except for the implementation of Governmental Accounting Standards Board (GASB) Statement Nos. 63 and 65. We noted no transactions entered into by the County for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates made by management during our audit of the financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive financial statement disclosures during our audit of the financial statements.

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

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

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole, with the exceptions of AJE #s 01, 03, 04, 07, 10, 13-15, 20-21, 23-26, 29, and 38-40 on the attached schedule of adjusting journal entries.

### **Disagreements with Management**

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

## **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated April 17, 2013.

## **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the governmental unit’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

## **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County’s auditors. However, these discussed occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## **Other Matters**

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves

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

Sincerely,



Sikich LLP

By: Frederick G. Lantz, CPA

Partner-in-Charge, Government Services

**DeKalb County**

**Year End: December 31, 2012**

**Adjusting Journal Entries**

**Date: 1/1/2012 To 12/31/2012**

Number	Date	Name	Account No	Debit	Credit
AJE#01	12/31/2012	ISSUANCE COSTS 2005 BOND	8500-1000.551 SF8500		(41,377.62)
AJE#01	12/31/2012	UNAMORTIZED LOSS ON REFUN	8500-1000.552 SF8500		(3,333.33)
AJE#01	12/31/2012	LEASE RECEIVABLE	8500-1000.660 SF8500		(790,000.00)
AJE#01	12/31/2012	DEFERRED REVENUES	8500-1000.1122 SF8500	13,166.67	
AJE#01	12/31/2012	BONDS PAYABLE	8500-1000.1133 SF8500	1,382,500.00	
AJE#01	12/31/2012	INTEREST PAYABLE	8500-1000.1134 SF8500	2,633.34	
AJE#01	12/31/2012	PREMIUM ON 2005 BONDS	8500-1000.1143 SF8500	17,745.05	
AJE#01	12/31/2012	FUND BALANCE	8500-1000.2299 SF8500	41,377.62	
AJE#01	12/31/2012	BLDG LEASE NURSING HOME	8500-7510.4721 SF8500		(9,875.00)
AJE#01	12/31/2012	BLDG LEASE HEALTH DEPT	8500-7510.4722 SF8500	194,208.33	
AJE#01	12/31/2012	HEALTH FACILITY DEBT SERV PRINCIPAL	8500-7510.7901 SF8500		(790,000.00)
AJE#01	12/31/2012	HEALTH FACILITY DEBT SERV INTEREST	8500-7510.7911 SF8500		(2,633.34)
AJE#01	12/31/2012	HEALTH FACILITY DEBT SERV AMORTZ. L	8500-7510.7922 SF8500	3,333.33	
AJE#01	12/31/2012	HEALTH FACILITY DEBT SERV AMORTIZAT	8500-7510.7923 SF8500		(17,745.05)
To record sinking fund balances					
AJE#02	12/31/2012	ISSUANCE COSTS 2005 BOND	2501-1000.551 D-2501		(31,033.21)
AJE#02	12/31/2012	RESTRICTED CASH	2501-1000.560 D-2501	2,007.87	
AJE#02	12/31/2012	GENERAL BONDS PAYABLE	2501-1000.1135 D-2501	1,975.00	
AJE#02	12/31/2012	PREMIUM ON 2005 BONDS	2501-1000.1143 D-2501	13,308.79	
AJE#02	12/31/2012	FUND BALANCE	2501-1000.2299 D-2501	31,033.21	
AJE#02	12/31/2012	INTEREST	2501-3980.5501 D-2501		(2,008.24)
AJE#02	12/31/2012	NURSING-ADMINISTRATION INTEREST ON	2501-3980.7911 D-2501		(20,724.63)
AJE#02	12/31/2012	NURSING-ADMINISTRATION INTEREST ON	2501-3980.7911 D-2501	18,750.00	
AJE#02	12/31/2012	AMORTIZATION PREMIUM	2501-3981.7923 D-2501		(13,308.79)
To adjust NH debt balances					
AJE#03	12/31/2012	ISSUANCE COSTS 2005 BOND	4901-1000.551 D-4901		(20,569.63)
AJE#03	12/31/2012	ISSUANCE COSTS 2005 BOND	4901-1000.551 D-4901		(10,344.41)
AJE#03	12/31/2012	UNAMORTIZED LOSS ON REFUN	4901-1000.552 D-4901	4,436.26	
AJE#03	12/31/2012	ISSUANCE COST 2010-A AMER	4901-1000.553 D-4901		(176,208.94)
AJE#03	12/31/2012	ISSUANCE COSTS 2010 B REC	4901-1000.554 D-4901		(106,459.26)
AJE#03	12/31/2012	AMORTIZATION PREMIUM ON 2005 BONDS	4901-6520.552 D-4901		(4,436.26)
AJE#03	12/31/2012	BONDS PAYABLE	4901-1000.1133 D-4901	707,500.00	
AJE#03	12/31/2012	INTEREST PAYABLE	4901-1000.1138 D-4901	904.83	
AJE#03	12/31/2012	PREMIUM ON 2005 BONDS	4901-1000.1143 D-4901	4,436.26	
AJE#03	12/31/2012	FUND BALANCE	4901-1000.2299 D-4901	16,133.37	
AJE#03	12/31/2012	FUND BALANCE	4901-1000.2299 D-4901	10,344.41	
AJE#03	12/31/2012	FUND BALANCE	4901-1000.2299 D-4901	282,668.20	
AJE#03	12/31/2012	LTD COMPENSATED ABSENCES PRINCIPAL	4901-6520.7901 D-4901		(707,500.00)
AJE#03	12/31/2012	INTEREST EXPENSE	4901-6520.7905 D-4901		(904.83)
To record GLTDAG adjustments					

Number	Date	Name	Account No	Debit	Credit
AJE#04	12/31/2012	DUE TO CAPITAL IMPROV RES	1213-1000.1869 D-1213	142,244.00	
AJE#04	12/31/2012	PBC LEASE CONT.TO PBC CAP IMP RESER	1213-5210.9979 D-1213		(142,244.00)
		To adjust advance between PBC Lease and PBC Capital Improvements			
AJE#05	12/31/2012	RESTRICTED FUND BALANCE	3778-1000.2297 D-3778	8,538.70	
AJE#05	12/31/2012	ENHANCEMENT DRUG COURT SALARIES	3778-5640.6005 D-3778		(8,538.70)
		To correct close-out of Enhancement Drug Cout Fund posted through fund balance			
AJE#06	12/31/2012	COMMUNITY MENTAL HEALTH CONTRIBUTIO	1242-3710.8201 D-1242		(1,470.00)
AJE#06	12/31/2012	COMMUNITY MENTAL HEALTH CONT. TO DR	1242-3710.9967 D-1242	1,470.00	
		To correct transfers to balance between funds			
AJE#07	12/31/2012	ACCOUNTS RECEIVABLE	1241-1000.600 D-1241		(416,705.09)
AJE#07	12/31/2012	GRANTS RECEIVABLE	1241-1000.615 D-1241	416,705.09	
		To reclassify grant receivables to proper account i/a/w health AR schedule.			
AJE#08	12/31/2012	ACCOUNTS RECEIVABLE	1111-1000.600 D-1111	9,000.00	
AJE#08	12/31/2012	UNEARNED INCOME	1111-1000.1150 D-1111		(9,000.00)
		To record change in deferred revenue/accounts receivable for.			
AJE#09	12/31/2012	ACCOUNTS RECEIVABLE	1241-1000.600 D-1241		(3,674.86)
AJE#09	12/31/2012	MEDICARE - HOME NURSING	1241-3610.4035 D-1241	3,674.86	
		To adjust medicare home nursing AR/revenue p/d/w Jane/Karen G.			
AJE#10	12/31/2012	ACCOUNTS RECEIVABLE	1111-1000.600 D-1111	82,481.95	
AJE#10	12/31/2012	STATE INCOME TAX	1111-1290.3311 D-1111		(82,481.95)
		To record additional month of income tax revenue and receivable.			
AJE#11	12/31/2012	ACCOUNTS RECEIVABLE	1111-1000.600 D-1111		(28,005.00)
AJE#11	12/31/2012	STATE GRANT-OPER. PUB SA	1111-2710.4105 D-1111	28,005.00	
		To record entry which was initially posted to the incorrect accounts.			
AJE#12	12/31/2012	ACCOUNTS PAYABLE	2501-1000.1100 D-2501	63,319.95	
AJE#12	12/31/2012	NURSING-MAINTENANCE UTILITIES	2501-3970.8041 D-2501		(5,780.82)
AJE#12	12/31/2012	NURSING-MAINTENANCE UTILITIES	2501-3970.8041 D-2501		(14,968.57)
AJE#12	12/31/2012	NURSING-ADMINISTRATION HEALTH INSUR	2501-3980.6511 D-2501		(25,200.00)
AJE#12	12/31/2012	NURSING-ADMINISTRATION UNIFORM ALLO	2501-3980.6701 D-2501		(14,000.00)
AJE#12	12/31/2012	NURSING-ADMINISTRATION MEMBERSHIPS	2501-3980.8011 D-2501		(3,370.56)
		To reverse PY A/P balance.			

Number	Date	Name	Account No	Debit	Credit
AJE#13	12/31/2012	CASH & INVESTMENTS	1241-1000.1 D-1241	100,000.00	
AJE#13	12/31/2012	UNEARNED INCOME	1241-1000.1150 D-1241		(100,000.00)
To record the remainder of the health grant escrow from the sale of the home health division, offset by unearned revenue.					
AJE#14	12/31/2012	ACCRUED PAYROLL	1241-1000.1110 D-1241		(190,975.30)
AJE#14	12/31/2012	ACCRUED PAYROLL	1241-1000.1110 D-1241	10,491.31	
AJE#14	12/31/2012	ACCRUED PAYROLL	1241-1000.1110 D-1241	13,765.15	
AJE#14	12/31/2012	ACCRUED PAYROLL	1241-1000.1110 D-1241	57,586.62	
AJE#14	12/31/2012	ACCRUED PAYROLL	1241-1000.1110 D-1241	13,725.83	
AJE#14	12/31/2012	PUBLIC HEALTH SALARIES	1241-3610.6005 D-1241	190,975.30	
AJE#14	12/31/2012	PUBLIC HEALTH SALARIES	1241-3610.6005 D-1241		(10,491.31)
AJE#14	12/31/2012	PUBLIC HEALTH SALARIES	1241-3610.6005 D-1241		(13,765.15)
AJE#14	12/31/2012	PUBLIC HEALTH SALARIES	1241-3610.6005 D-1241		(57,586.62)
AJE#14	12/31/2012	PUBLIC HEALTH SALARIES	1241-3610.6005 D-1241		(13,725.83)
To correct health department accrued payroll					
AJE#15	12/31/2012	ACCRUED PAYROLL	2501-1000.1110 D-2501	259,820.38	
AJE#15	12/31/2012	ACCRUED PAYROLL	2501-1000.1110 D-2501	108,848.31	
AJE#15	12/31/2012	ACCRUED PAYROLL	2501-1000.1110 D-2501		(39,568.35)
AJE#15	12/31/2012	NURSING-REHABILITATION SALARIES	2501-3840.6005 D-2501		(6,795.76)
AJE#15	12/31/2012	NURSING-REHABILITATION PREMIUM HOLI	2501-3840.6121 D-2501		(236.96)
AJE#15	12/31/2012	NURSING-REHABILITATION WEEKEND PAY	2501-3840.6125 D-2501		(31.13)
AJE#15	12/31/2012	NURSING-SOCIAL SERVICES SALARIES	2501-3860.6005 D-2501		(5,622.79)
AJE#15	12/31/2012	NURSING-SOCIAL SERVICES ON CALL	2501-3860.6115 D-2501		(50.00)
AJE#15	12/31/2012	NURSING-SOCIAL SERVICES WEEKEND PAY	2501-3860.6125 D-2501		(2.13)
AJE#15	12/31/2012	NURSING-PATIENT ACTIVITY SALARIES	2501-3870.6005 D-2501		(4,895.80)
AJE#15	12/31/2012	NURSING-PATIENT ACTIVITY PREMIUM HO	2501-3870.6121 D-2501		(94.62)
AJE#15	12/31/2012	NURSING-PATIENT ACTIVITY SHIFT DIFF	2501-3870.6123 D-2501		(63.50)
AJE#15	12/31/2012	NURSING-PATIENT ACTIVITY WEEKEND PA	2501-3870.6125 D-2501		(20.02)
AJE#15	12/31/2012	NURSING-DIETARY SALARIES	2501-3880.6005 D-2501		(21,444.51)
AJE#15	12/31/2012	NURSING-DIETARY OVERTIME	2501-3880.6111 D-2501		(560.96)
AJE#15	12/31/2012	NURSING-DIETARY PREMIUM HOLIDAY	2501-3880.6121 D-2501		(947.66)
AJE#15	12/31/2012	NURSING-DIETARY SHIFT DIFFERENTIAL	2501-3880.6123 D-2501		(243.04)
AJE#15	12/31/2012	NURSING-DIETARY EXTRA DUTY PAY	2501-3880.6124 D-2501		(70.00)
AJE#15	12/31/2012	NURSING-DIETARY WEEKEND PAY	2501-3880.6125 D-2501		(236.66)
AJE#15	12/31/2012	SPECIAL CARE UNIT SALARIES	2501-3930.6005 D-2501		(27,126.60)
AJE#15	12/31/2012	SPECIAL CARE UNIT OVERTIME	2501-3930.6111 D-2501		(1,315.60)
AJE#15	12/31/2012	SPECIAL CARE UNIT PREMIUM HOLIDAY	2501-3930.6121 D-2501		(2,005.09)
AJE#15	12/31/2012	SPECIAL CARE UNIT SHIFT DIFFERENTIAL	2501-3930.6123 D-2501		(1,302.28)
AJE#15	12/31/2012	SPECIAL CARE UNIT EXTRA DUTY PAY	2501-3930.6124 D-2501		(300.00)
AJE#15	12/31/2012	SPECIAL CARE UNIT WEEKEND PAY	2501-3930.6125 D-2501		(263.25)
AJE#15	12/31/2012	SPECIAL CARE UNIT HEALTH INSURANCE	2501-3930.6511 D-2501		(184.00)
AJE#15	12/31/2012	NURSING-NURSING UTILIZATION REVIEW	2501-3950.8408 D-2501		(25.00)
AJE#15	12/31/2012	NURSING-NURSING UTILIZATION REVIEW	2501-3950.8408 D-2501		
AJE#15	12/31/2012	NURSING-ENVIRONMENTAL SER SALARIES	2501-3960.6005 D-2501		(11,649.37)
AJE#15	12/31/2012	NURSING-ENVIRONMENTAL SER PREMIUM H	2501-3960.6121 D-2501		(446.72)
AJE#15	12/31/2012	NURSING-ENVIRONMENTAL SER SHIFT DIF	2501-3960.6123 D-2501		(70.50)
AJE#15	12/31/2012	NURSING-ENVIRONMENTAL SER WEEKEND P	2501-3960.6125 D-2501		(105.10)
AJE#15	12/31/2012	NURSING-MAINTENANCE SALARIES	2501-3970.6005 D-2501		(2,516.16)
AJE#15	12/31/2012	NURSING-MAINTENANCE OVERTIME	2501-3970.6111 D-2501		(973.26)
AJE#15	12/31/2012	NURSING-MAINTENANCE ON CALL	2501-3970.6115 D-2501		(357.11)

Number	Date	Name	Account No	Debit	Credit
AJE#15	12/31/2012	NURSING-MAINTENANCE PREMIUM HOLIDAY	2501-3970.6121 D-2501		(19.73)
AJE#15	12/31/2012	NURSING-MAINTENANCE WEEKEND PAY	2501-3970.6125 D-2501		(1.76)
AJE#15	12/31/2012	NURSING-ADMINISTRATION SALARIES	2501-3980.6005 D-2501		(8,781.38)
AJE#15	12/31/2012	NURSING-ADMINISTRATION SALARIES	2501-3980.6005 D-2501		(108,848.31)
AJE#15	12/31/2012	NURSING-ADMINISTRATION SALARIES	2501-3980.6005 D-2501	39,568.35	
AJE#15	12/31/2012	NURSING-ADMINISTRATION OVERTIME	2501-3980.6111 D-2501		(548.37)
AJE#15	12/31/2012	NURSING-ADMINISTRATION PREMIUM HOLI	2501-3980.6121 D-2501		(67.50)
AJE#15	12/31/2012	NURSING-ADMINISTRATION SHIFT DIFFER	2501-3980.6123 D-2501		(8.33)
AJE#15	12/31/2012	NURSING-ADMINISTRATION WEEKEND PAY	2501-3980.6125 D-2501		(15.00)
AJE#15	12/31/2012	NURSING-ADMINISTRATION DEFERRED COM	2501-3980.6231 D-2501		(92.00)
AJE#15	12/31/2012	SALARIES	2501-3950-3951.6005 D-2501		(41,960.74)
AJE#15	12/31/2012	OVERTIME	2501-3950-3951.6111 D-2501		(2,575.13)
AJE#15	12/31/2012	PREMIUM HOLIDAY	2501-3950-3951.6121 D-2501		(2,435.08)
AJE#15	12/31/2012	SUPERVISORY DIFFERENTIAL	2501-3950-3951.6122 D-2501		(508.00)
AJE#15	12/31/2012	SHIFT DIFFERENTIAL	2501-3950-3951.6123 D-2501		(2,628.00)
AJE#15	12/31/2012	EXTRA DUTY PAY	2501-3950-3951.6124 D-2501		(100.00)
AJE#15	12/31/2012	WEEKEND PAY	2501-3950-3951.6125 D-2501		(368.25)
AJE#15	12/31/2012	SALARIES	2501-3950-3952.6005 D-2501		(7,253.97)
AJE#15	12/31/2012	OVERTIME	2501-3950-3952.6111 D-2501		(506.06)
AJE#15	12/31/2012	PREMIUM HOLIDAY	2501-3950-3952.6121 D-2501		(453.86)
AJE#15	12/31/2012	SHIFT DIFFERENTIAL	2501-3950-3952.6123 D-2501		(535.50)
AJE#15	12/31/2012	EXTRA DUTY PAY	2501-3950-3952.6124 D-2501		(300.00)
AJE#15	12/31/2012	WEEKEND PAY	2501-3950-3952.6125 D-2501		(82.25)
AJE#15	12/31/2012	SALARIES	2501-3950-3953.6005 D-2501		(57,937.08)
AJE#15	12/31/2012	WORK.COMP.INS. PAYROLL	2501-3950-3953.6091 D-2501		(789.80)
AJE#15	12/31/2012	OVERTIME	2501-3950-3953.6111 D-2501		(2,933.79)
AJE#15	12/31/2012	PREMIUM HOLIDAY	2501-3950-3953.6121 D-2501		(3,704.58)
AJE#15	12/31/2012	SHIFT DIFFERENTIAL	2501-3950-3953.6123 D-2501		(2,664.00)
AJE#15	12/31/2012	EXTRA DUTY PAY	2501-3950-3953.6124 D-2501		(1,320.00)
AJE#15	12/31/2012	WEEKEND PAY	2501-3950-3953.6125 D-2501		(561.29)
AJE#15	12/31/2012	HEALTH INSURANCE	2501-3950-3953.6511 D-2501		(244.00)
AJE#15	12/31/2012	SALARIES	2501-3950-3954.6005 D-2501		(4,923.11)
AJE#15	12/31/2012	OVERTIME	2501-3950-3954.6111 D-2501		(906.24)
AJE#15	12/31/2012	ON CALL	2501-3950-3954.6115 D-2501		(150.00)
AJE#15	12/31/2012	SALARIES	2501-3950-3959.6005 D-2501		(22,349.37)
AJE#15	12/31/2012	OVERTIME	2501-3950-3959.6111 D-2501		(1,381.21)
AJE#15	12/31/2012	PREMIUM HOLIDAY	2501-3950-3959.6121 D-2501		(465.66)
AJE#15	12/31/2012	SHIFT DIFFERENTIAL	2501-3950-3959.6123 D-2501		(244.50)
AJE#15	12/31/2012	WEEKEND PAY	2501-3950-3959.6125 D-2501		(49.26)
To reverse prior year Nursing Home payroll accrual and record correct amount of accrual as of December 31, 2012					
AJE#16	12/31/2012	NOPEBO	4901-1000.1255 D-4901	30,051.00	
AJE#16	12/31/2012	CHANGE IN OPEB - GEN GOVT	4901-6520.9200 D-4901		(30,051.00)
AJE#16	12/31/2012	NOPEBO	4904-1000.1255 D-4904		(424.00)
AJE#16	12/31/2012	Change in NOPEBO	4904-6520.9201 D-4904	424.00	
To record change in OPEB liability.					
AJE#17	12/31/2012	ACCOUNTS PAYABLE	1245-1000.1100 D-1245		(9,071.00)
AJE#17	12/31/2012	SENIOR SERVICES CONT.TO:HEALTH	1245-4510.9931 D-1245	9,071.00	
To post accounts payable for contribution to Health from Senior Services					

Number	Date	Name	Account No	Debit	Credit
AJE#19	12/31/2012	ACCOUNTS RECEIVABLE	1111-1000.600 D-1111		(7,946.63)
AJE#19	12/31/2012	5311 VAC GRANT	1111-1290.4010 D-1111	7,946.63	
To adjust the VAC Sect 5311/DOAP A/R to the correct balance to match expenditures incurred as of 12/31/12.					
AJE#20	12/31/2012	UNEARNED INCOME	1479-1000.1150 D-1479	291,933.07	
AJE#20	12/31/2012	STATE GRANT - INFRASTRUC	1479-5560.4140 D-1479		(291,933.07)
To reverse prior year deferred revenue from broadband grant					
AJE#21	12/31/2012	CASH & INVESTMENTS	1479-1000.1 D-1479	454,070.19	
AJE#21	12/31/2012	ACCOUNTS RECEIVABLE	1479-1000.600 D-1479		(454,070.19)
To correct cash and AR in the broadband fund for the effort of the check voided to DFO (check voided in Dec, removed from expense/cash in the 13th period).					
AJE#22	12/31/2012	ACCOUNTS RECEIVABLE	1241-1000.600 D-1241		(8,985.24)
AJE#22	12/31/2012	MISCELLANEOUS	1241-3610.5899 D-1241	5,093.55	
AJE#22	12/31/2012	PUBLIC HEALTH SALARIES	1241-3610.6005 D-1241	5,381.44	
AJE#22	12/31/2012	PUBLIC HEALTH OVERTIME	1241-3610.6111 D-1241		(647.25)
AJE#22	12/31/2012	PUBLIC HEALTH ON CALL	1241-3610.6115 D-1241		(842.50)
To correct Health balances					
AJE#23	12/31/2012	BUILDINGS	4902-1000.910 D-4902	53,503.00	
AJE#23	12/31/2012	ACCUM DEPRECIAT-BUILDINGS	4902-1000.911 D-4902		(847,329.00)
AJE#23	12/31/2012	ACC-DEP - LAND IMPROVEMEN	4902-1000.921 D-4902		(59,734.00)
AJE#23	12/31/2012	ACC. DEP.-INTANGIBLES	4902-1000.923 D-4902		(18,184.00)
AJE#23	12/31/2012	EQUIPMENT	4902-1000.930 D-4902		(4,550.00)
AJE#23	12/31/2012	ACCUM DEPRECIAT EQUIPMENT	4902-1000.931 D-4902		(304,595.33)
AJE#23	12/31/2012	VEHICLES	4902-1000.940 D-4902		(112,799.32)
AJE#23	12/31/2012	ACCUM DEPRECIAT-VEHICLES	4902-1000.941 D-4902	134,472.12	
AJE#23	12/31/2012	ROADS	4902-1000.942 D-4902	427,000.00	
AJE#23	12/31/2012	ACCUM DEPRECIATION ROADS	4902-1000.943 D-4902		(1,211,591.00)
AJE#23	12/31/2012	RIGHT OF WAYS	4902-1000.944 D-4902	1,300.00	
AJE#23	12/31/2012	BRIDGES & CULVERTS	4902-1000.946 D-4902	915,351.00	
AJE#23	12/31/2012	ACC DEP BRIDGES & CULVERT	4902-1000.947 D-4902		(234,925.00)
AJE#23	12/31/2012	ACC DEP STORM SEWERS	4902-1000.949 D-4902		(22,384.00)
AJE#23	12/31/2012	CONSTRUCTION IN PROGRESS	4902-1000.951 D-4902	15,626,052.00	
AJE#23	12/31/2012	ACC DEPREC TRAFFIC SIGNAL	4902-1000.953 D-4902		(40,663.00)
AJE#23	12/31/2012	FUND BALANCE	4902-1000.2299 D-4902		(14,300,923.47)
To adjust fund balance					
AJE#24	12/31/2012	LAND	4902-1000.900 D-4902	223,384.00	
AJE#24	12/31/2012	BUILDINGS	4902-1000.910 D-4902	13,009,145.00	
AJE#24	12/31/2012	ACCUM DEPRECIAT-BUILDINGS	4902-1000.911 D-4902		(880,653.00)
AJE#24	12/31/2012	LAND IMPROVEMENTS	4902-1000.920 D-4902	122,273.00	
AJE#24	12/31/2012	ACC-DEP - LAND IMPROVEMEN	4902-1000.921 D-4902		(58,643.00)
AJE#24	12/31/2012	ACC. DEP.-INTANGIBLES	4902-1000.923 D-4902		(18,184.00)
AJE#24	12/31/2012	EQUIPMENT	4902-1000.930 D-4902	123,970.00	
AJE#24	12/31/2012	EQUIPMENT	4902-1000.930 D-4902		

Number	Date	Name	Account No	Debit	Credit
AJE#24	12/31/2012	ACCUM DEPRECIAT EQUIPMENT	4902-1000.931 D-4902		(317,856.00)
AJE#24	12/31/2012	VEHICLES	4902-1000.940 D-4902	64,631.00	
AJE#24	12/31/2012	VEHICLES	4902-1000.940 D-4902		
AJE#24	12/31/2012	ACCUM DEPRECIAT-VEHICLES	4902-1000.941 D-4902		(359,811.00)
AJE#24	12/31/2012	ROADS	4902-1000.942 D-4902	1,014,313.00	
AJE#24	12/31/2012	ACCUM DEPRECIATION ROADS	4902-1000.943 D-4902		(1,191,135.00)
AJE#24	12/31/2012	ACC DEP BRIDGES & CULVERT	4902-1000.947 D-4902		(253,258.00)
AJE#24	12/31/2012	ACC DEP STORM SEWERS	4902-1000.949 D-4902		(22,384.00)
AJE#24	12/31/2012	CONSTRUCTION IN PROGRESS	4902-1000.951 D-4902	3,105,348.00	
AJE#24	12/31/2012	CONSTRUCTION IN PROGRESS	4902-1000.951 D-4902		(6,658,956.00)
AJE#24	12/31/2012	ACC DEPREC TRAFFIC SIGNAL	4902-1000.953 D-4902		(40,663.00)
AJE#24	12/31/2012	CONTRIBUTION-FIXED ASSET	4902-6540.5703 D-4902		(778,156.00)
AJE#24	12/31/2012	FIXED ASSETS COUNTY/PBC DEPRECIATIO	4902-6540.7730 D-4902	396,250.00	
AJE#24	12/31/2012	FIXED ASSETS COUNTY/PBC DEPRECIATIO	4902-6540.7731 D-4902	563,583.00	
AJE#24	12/31/2012	FIXED ASSETS COUNTY/PBC DEPRECIATIO	4902-6540.7732 D-4902	1,822,919.00	
AJE#24	12/31/2012	FIXED ASSETS COUNTY/PBC DEPRECIATIO	4902-6540.7734 D-4902	359,835.00	
AJE#24	12/31/2012	FIXED ASSETS COUNTY/PBC F.A. GEN GO	4902-6540.7782 D-4902		(3,360,900.00)
AJE#24	12/31/2012	FIXED ASSETS COUNTY/PBC F.A. PUB SA	4902-6540.7783 D-4902		(6,357,285.00)
AJE#24	12/31/2012	FIXED ASSETS COUNTY/PBC F.A. HIGHWA	4902-6540.7784 D-4902		(1,032,063.00)
AJE#24	12/31/2012	FIXED ASSETS COUNTY/PBC F.A. HIGHWA	4902-6540.7784 D-4902	778,156.00	
AJE#24	12/31/2012	FIXED ASSETS COUNTY/PBC F.A. HEALTH	4902-6540.7785 D-4902		(253,860.00)

To record CY GFAAG activity for the County

AJE#25	12/31/2012	COUNTY BOARD SALARIES	1111-1110.6005 D-1111		(7,568.52)
AJE#25	12/31/2012	COUNTY BOARD BOARD STIPENDS	1111-1110.6041 D-1111		(756.00)
AJE#25	12/31/2012	COUNTY BOARD BOARDS & COMMISSIONS	1111-1110.6051 D-1111		(765.00)
AJE#25	12/31/2012	COUNTY BOARD OVERTIME	1111-1110.6111 D-1111	58.29	
AJE#25	12/31/2012	COUNTY BOARD LONGEVITY PAY	1111-1110.6221 D-1111		(52.29)
AJE#25	12/31/2012	COUNTY BOARD DEFERRED COMPENSATION	1111-1110.6231 D-1111		(280.43)
AJE#25	12/31/2012	COUNTY BOARD PHO CONTINGENCY (PHO)	1111-1110.6302 D-1111		(276.51)
AJE#25	12/31/2012	COUNTY BOARD MILEAGE - BOARDS	1111-1110.8005 D-1111		(109.90)
AJE#25	12/31/2012	FINANCE SALARIES	1111-1210.6005 D-1111		(13,049.83)
AJE#25	12/31/2012	FINANCE OVERTIME	1111-1210.6111 D-1111		(28.76)
AJE#25	12/31/2012	FINANCE LONGEVITY PAY	1111-1210.6221 D-1111		(269.89)
AJE#25	12/31/2012	FINANCE DEFERRED COMPENSATION	1111-1210.6231 D-1111		(246.00)
AJE#25	12/31/2012	NON-DEPARTMENTAL SERVICES SALARIES	1111-1290.6005 D-1111		(246.00)
AJE#25	12/31/2012	NON-DEPARTMENTAL SERVICES ETSB (911	1111-1290.6087 D-1111		(552.72)
AJE#25	12/31/2012	NON-DEPARTMENTAL SERVICES SALARY CO	1111-1290.6301 D-1111	426,880.36	
AJE#25	12/31/2012	IMO SALARIES	1111-1310.6005 D-1111		(17,848.23)
AJE#25	12/31/2012	IMO OVERTIME	1111-1310.6111 D-1111		(553.12)
AJE#25	12/31/2012	IMO ON CALL	1111-1310.6115 D-1111		(258.57)
AJE#25	12/31/2012	IMO LONGEVITY PAY	1111-1310.6221 D-1111		(175.71)
AJE#25	12/31/2012	IMO DEFERRED COMPENSATION	1111-1310.6231 D-1111		(154.86)
AJE#25	12/31/2012	ASSESSMENTS OFFICE SALARIES	1111-1410.6005 D-1111		(7,408.40)
AJE#25	12/31/2012	ASSESSMENTS OFFICE LONGEVITY PAY	1111-1410.6221 D-1111		(112.13)
AJE#25	12/31/2012	ASSESSMENTS OFFICE HEALTH INSURANCE	1111-1410.6511 D-1111	371.43	
AJE#25	12/31/2012	ASSESSMENTS OFFICE MILEAGE - BOARDS	1111-1410.8005 D-1111		(47.08)
AJE#25	12/31/2012	COUNTY CLERK & RECORDER SALARIES	1111-1510.6005 D-1111		(12,197.70)
AJE#25	12/31/2012	COUNTY CLERK & RECORDER OVERTIME	1111-1510.6111 D-1111		(83.62)
AJE#25	12/31/2012	COUNTY CLERK & RECORDER LONGEVITY P	1111-1510.6221 D-1111		(247.77)
AJE#25	12/31/2012	COUNTY CLERK & RECORDER DEFERRED CO	1111-1510.6231 D-1111		(81.57)
AJE#25	12/31/2012	ELECTIONS SALARIES	1111-1530.6005 D-1111		(2,099.85)
AJE#25	12/31/2012	ELECTIONS LONGEVITY PAY	1111-1530.6221 D-1111		(59.70)

Number	Date	Name	Account No	Debit	Credit
AJE#25	12/31/2012	PLANNING & ZONING SALARIES	1111-1710.6005 D-1111		(9,239.84)
AJE#25	12/31/2012	PLANNING & ZONING LONGEVITY PAY	1111-1710.6221 D-1111		(69.25)
AJE#25	12/31/2012	PLANNING & ZONING DEFERRED COMPENSA	1111-1710.6231 D-1111		(164.14)
AJE#25	12/31/2012	R.O.E. SALARIES	1111-1810.6005 D-1111		(1,357.46)
AJE#25	12/31/2012	R.O.E. PART TIME	1111-1810.6071 D-1111		(150.04)
AJE#25	12/31/2012	R.O.E. LONGEVITY PAY	1111-1810.6221 D-1111		(53.29)
AJE#25	12/31/2012	TREASURER SALARIES	1111-1910.6005 D-1111		(6,326.32)
AJE#25	12/31/2012	TREASURER OVERTIME	1111-1910.6111 D-1111		(87.73)
AJE#25	12/31/2012	TREASURER LONGEVITY PAY	1111-1910.6221 D-1111		(86.85)
AJE#25	12/31/2012	TREASURER DEFERRED COMPENSATION	1111-1910.6231 D-1111		(81.57)
AJE#25	12/31/2012	JUDICIARY SALARIES	1111-2210.6005 D-1111		(9,796.26)
AJE#25	12/31/2012	JUDICIARY LONGEVITY PAY	1111-2210.6221 D-1111		(76.64)
AJE#25	12/31/2012	JURY COMMISSION SALARIES	1111-2220.6005 D-1111		(714.17)
AJE#25	12/31/2012	CIRCUIT CLERK SALARIES	1111-2310.6005 D-1111		(23,396.75)
AJE#25	12/31/2012	CIRCUIT CLERK LONGEVITY PAY	1111-2310.6221 D-1111		(351.71)
AJE#25	12/31/2012	CIRCUIT CLERK DEFERRED COMPENSATION	1111-2310.6231 D-1111		(149.86)
AJE#25	12/31/2012	CORONER SALARIES	1111-2410.6005 D-1111		(2,027.14)
AJE#25	12/31/2012	CORONER LONGEVITY PAY	1111-2410.6221 D-1111		(8.32)
AJE#25	12/31/2012	CORONER DEFERRED COMPENSATION	1111-2410.6231 D-1111		(53.43)
AJE#25	12/31/2012	ESDA SALARIES	1111-2510.6005 D-1111		(2,200.69)
AJE#25	12/31/2012	ESDA PART TIME	1111-2510.6071 D-1111		(85.71)
AJE#25	12/31/2012	ESDA LONGEVITY PAY	1111-2510.6221 D-1111		(24.96)
AJE#25	12/31/2012	SHERIFF SALARIES	1111-2610.6005 D-1111		(93,263.66)
AJE#25	12/31/2012	SHERIFF SALARIES SHERIFF CONTRACT	1111-2610.6009 D-1111		(2,526.74)
AJE#25	12/31/2012	SHERIFF OVERTIME	1111-2610.6111 D-1111		(3,630.47)
AJE#25	12/31/2012	SHERIFF ON CALL	1111-2610.6115 D-1111		(614.15)
AJE#25	12/31/2012	SHERIFF PREMIUM HOLIDAY	1111-2610.6121 D-1111		(5,547.61)
AJE#25	12/31/2012	SHERIFF SUPERVISORY DIFFERENTIAL	1111-2610.6122 D-1111		(41.93)
AJE#25	12/31/2012	SHERIFF TRAINING PAY	1111-2610.6126 D-1111	22.37	
AJE#25	12/31/2012	SHERIFF EDUCATION PAY	1111-2610.6211 D-1111		(768.12)
AJE#25	12/31/2012	SHERIFF LONGEVITY PAY	1111-2610.6221 D-1111		(1,466.25)
AJE#25	12/31/2012	SHERIFF DEFERRED COMPENSATION	1111-2610.6231 D-1111		(117.29)
AJE#25	12/31/2012	MERIT COMMISSION BOARDS & COMMISSIO	1111-2620.6051 D-1111		(180.00)
AJE#25	12/31/2012	MERIT COMMISSION MILEAGE - BOARDS	1111-2620.8005 D-1111		(34.97)
AJE#25	12/31/2012	COMMUNICATION SALARIES	1111-2670.6005 D-1111		(41,976.60)
AJE#25	12/31/2012	COMMUNICATION OVERTIME	1111-2670.6111 D-1111		(4,142.66)
AJE#25	12/31/2012	COMMUNICATION ON CALL	1111-2670.6115 D-1111		(85.71)
AJE#25	12/31/2012	COMMUNICATION PREMIUM HOLIDAY	1111-2670.6121 D-1111		(4,227.46)
AJE#25	12/31/2012	COMMUNICATION SUPERVISORY DIFFERENT	1111-2670.6122 D-1111		(91.63)
AJE#25	12/31/2012	COMMUNICATION TRAINING PAY	1111-2670.6126 D-1111	21.95	
AJE#25	12/31/2012	COMMUNICATION EDUCATION PAY	1111-2670.6211 D-1111		(243.94)
AJE#25	12/31/2012	COMMUNICATION LONGEVITY PAY	1111-2670.6221 D-1111		(560.79)
AJE#25	12/31/2012	CORRECTIONS SALARIES	1111-2680.6005 D-1111		(43,912.94)
AJE#25	12/31/2012	CORRECTIONS PART TIME	1111-2680.6071 D-1111		(2,281.76)
AJE#25	12/31/2012	CORRECTIONS WORK.COMP.INS. PAYROLL	1111-2680.6091 D-1111		(1,928.78)
AJE#25	12/31/2012	CORRECTIONS OVERTIME	1111-2680.6111 D-1111		(809.37)
AJE#25	12/31/2012	CORRECTIONS ON CALL	1111-2680.6115 D-1111		(185.71)
AJE#25	12/31/2012	CORRECTIONS PREMIUM HOLIDAY	1111-2680.6121 D-1111		(3,711.51)
AJE#25	12/31/2012	CORRECTIONS SUPERVISORY DIFFERENTIA	1111-2680.6122 D-1111	7.53	
AJE#25	12/31/2012	CORRECTIONS TRAINING PAY	1111-2680.6126 D-1111		(3.89)
AJE#25	12/31/2012	CORRECTIONS EDUCATION PAY	1111-2680.6211 D-1111		(375.81)
AJE#25	12/31/2012	CORRECTIONS LONGEVITY PAY	1111-2680.6221 D-1111		(312.08)
AJE#25	12/31/2012	STATE'S ATTORNEY SALARIES	1111-2710.6005 D-1111		(38,090.26)
AJE#25	12/31/2012	STATE'S ATTORNEY OVERTIME	1111-2710.6111 D-1111		(629.84)

Number	Date	Name	Account No	Debit	Credit
AJE#25	12/31/2012	STATE'S ATTORNEY LONGEVITY PAY	1111-2710.6221 D-1111		(71.57)
AJE#25	12/31/2012	PUBLIC DEFENDER SALARIES	1111-2810.6005 D-1111		(17,394.78)
AJE#25	12/31/2012	PUBLIC DEFENDER LONGEVITY PAY	1111-2810.6221 D-1111		(87.29)
AJE#25	12/31/2012	COURT SERVICES SALARIES	1111-2910.6005 D-1111		(21,638.38)
AJE#25	12/31/2012	COURT SERVICES LONGEVITY PAY	1111-2910.6221 D-1111		(137.57)
AJE#25	12/31/2012	FACILITIES MANAGEMENT SALARIES	1111-4810.6005 D-1111		(11,936.66)
AJE#25	12/31/2012	FACILITIES MANAGEMENT SEASONAL	1111-4810.6061 D-1111		(594.00)
AJE#25	12/31/2012	FACILITIES MANAGEMENT OVERTIME	1111-4810.6111 D-1111		(898.97)
AJE#25	12/31/2012	FACILITIES MANAGEMENT ON CALL	1111-4810.6115 D-1111		(254.29)
AJE#25	12/31/2012	FACILITIES MANAGEMENT LONGEVITY PAY	1111-4810.6221 D-1111		(218.81)
AJE#25	12/31/2012	FACILITIES MANAGEMENT DEFERRED COMP	1111-4810.6231 D-1111		(76.57)
AJE#25	12/31/2012	COMMUNITY OUTREACH BLDG. SALARIES	1111-4910.6005 D-1111		(258.82)
To correct payroll in general fund					
AJE#26	12/31/2012	BUILDINGS	4903-1000.910 GF4903	11,630.00	
AJE#26	12/31/2012	ACCUM DEPRECIAT-BUILDINGS	4903-1000.911 GF4903		(611,201.00)
AJE#26	12/31/2012	LAND IMPROVEMENTS	4903-1000.920 GF4903	122,273.00	
AJE#26	12/31/2012	FIXED ASSETS-PBC DEPRECIATION HIGHW	4903-6550.7732 GF4903	556,262.00	
AJE#26	12/31/2012	FIXED ASSETS-PBC DEPRECIATION HLTH	4903-6550.7734 GF4903	54,939.00	
AJE#26	12/31/2012	FIXED ASSETS-PBC F.A. GEN GOVERN. E	4903-6550.7782 GF4903		(133,903.00)
To record CY capital asset activity for the Public Building Commission					
AJE#27	12/31/2012	EQUIPMENT	4902-1000.930 D-4902		(11,564.00)
AJE#27	12/31/2012	ACCUM DEPRECIAT EQUIPMENT	4902-1000.931 D-4902	11,564.00	
AJE#27	12/31/2012	VEHICLES	4902-1000.940 D-4902		(24,390.00)
AJE#27	12/31/2012	ACCUM DEPRECIAT-VEHICLES	4902-1000.941 D-4902	13,842.00	
AJE#27	12/31/2012	FIXED ASSETS COUNTY/PBC LOSS ON SAL	4902-6540.9186 D-4902	10,548.00	
To record CY disposals					
AJE#28	12/31/2012	A/R CONSERVN ENDOWMENT	1251-1000.612 D-1251	2,145.46	
AJE#28	12/31/2012	DEK COM FOUNDATION ACTIV	1251-4210.5707 D-1251		(2,145.46)
To record change in Forest Preserve Endowment					
AJE#29	12/31/2012	LAND	4905-1000.900 D-4905	369,655.00	
AJE#29	12/31/2012	BUILDINGS	4905-1000.910 D-4905	42,232.00	
AJE#29	12/31/2012	ACCUM DEPRECIAT-BUILDINGS	4905-1000.911 D-4905		(14,702.00)
AJE#29	12/31/2012	LAND IMPROVEMENTS	4905-1000.920 D-4905	52,448.00	
AJE#29	12/31/2012	ACC-DEP - LAND IMPROVEMEN	4905-1000.921 D-4905		(30,798.00)
AJE#29	12/31/2012	ACCUM DEPRECIAT EQUIPMENT	4905-1000.931 D-4905		(11,053.00)
AJE#29	12/31/2012	VEHICLES	4905-1000.940 D-4905	46,090.00	
AJE#29	12/31/2012	ACCUM DEPRECIAT-VEHICLES	4905-1000.941 D-4905		(8,773.00)
AJE#29	12/31/2012	Contribution - Fixed Asset	4905-6540.5703 D-4905		(235,706.00)
AJE#29	12/31/2012	DEPRECIATION EXPENSE	4905-6540.7735 D-4905	65,326.00	
AJE#29	12/31/2012	Fixed Assets County/PBC F.A. CULTURE & REC	4905-6540.7786 D-4905		(510,425.00)
AJE#29	12/31/2012	Fixed Assets County/PBC F.A. CULTURE & REC	4905-6540.7786 D-4905	235,706.00	
To record CY capital asset activity in FPD					

Number	Date	Name	Account No	Debit	Credit
AJE#30	12/31/2012	NOTES RECEIVABLE	1244-1000.650 D-1244	4,063.31	
AJE#30	12/31/2012	DEFERRED REVENUES	1244-1000.1122 D-1244		(4,063.31)
To reverse duplicate entry made by client to adjust comm services loan balance for FY 12 (entry made 12/17/12 and again 2/26/13).					
AJE#31	12/31/2012	UNEARNED INCOME	3803-1000.1150 D-3803		(6,778.88)
AJE#31	12/31/2012	SCAAP GRANT	3803-2660.4153 D-3803	6,778.88	
To correct receivable and deferred for SCAAP Grant					
AJE#32	12/31/2012	ACCOUNTS RECEIVABLE	2501-1000.600 D-2501	12,149.50	
AJE#32	12/31/2012	ACCOUNTS RECEIVABLE	2501-1000.600 D-2501		(14,418.33)
AJE#32	12/31/2012	TOWNSHIPS	2501-3980.4421 D-2501		(12,149.50)
AJE#32	12/31/2012	TOWNSHIPS	2501-3980.4421 D-2501	14,418.33	
To book A/R for township donations for month of December 12 and reverse Dec 11					
AJE#33	12/31/2012	ACCOUNTS RECEIVABLE	1243-1000.600 D-1243	26,309.19	
AJE#33	12/31/2012	FEDERAL GRANT	1243-4410.4011 D-1243		(26,309.19)
To record AR related to comm services block grant expended in FY 2012 (per T.61.1) and not yet received.					
AJE#34	12/31/2012	FED GRANT-CAPITAL GOVERN	1214-5520.4004 D-1214		(47,870.18)
AJE#34	12/31/2012	FED GRANT-CAPITAL GOVERN	1214-5520.4004 D-1214		
AJE#34	12/31/2012	STATE GRANT-OPERAT. GOVE	1214-5520.4103 D-1214	47,870.18	
AJE#34	12/31/2012	STATE GRANT-OPERAT. GOVE	1214-5520.4103 D-1214		
To reclassify state grant revenues to federal revenue account.					
AJE#35	12/31/2012	FEDERAL GRANT	1243-4410.4011 D-1243	8,100.00	
AJE#35	12/31/2012	FEDERAL GRANT	1243-4410.4011 D-1243	4,250.00	
AJE#35	12/31/2012	COMMUNITY SERVICES DIRECT ASSIST. P	1243-4410.8321 D-1243		(8,100.00)
AJE#35	12/31/2012	COMMUNITY SERVICES DIRECT ASSIST. P	1243-4410.8321 D-1243		(4,250.00)
To reverse duplicate revenue and expense per review of confirmation and discussion with Jess Collins.					
AJE#36	12/31/2012	UNEARNED INCOME	1243-1000.1150 D-1243		(11,518.00)
AJE#36	12/31/2012	STATE GRANT	1243-4410.4101 D-1243	11,518.00	
To defer unspent homeless prevention grant funds at 12/31/12.					
AJE#37	12/31/2012	EMERGENCY ASSISTANCE	1243-1000.20 D-1243		(510.00)
AJE#37	12/31/2012	COMMUNITY SERVICES DIRECT ASSIST. P	1243-4410.8321 D-1243	510.00	
To adjust community services cash balance for adjustments made in bank reconciliation due to outstanding checks.					

Number	Date	Name	Account No	Debit	Credit	
AJE#38	12/31/2012	ACCUM DEPRECIAT-BUILDINGS	2501-1000.911 D-2501		(445,710.24)	
AJE#38	12/31/2012	LAND IMPROVEMENTS	2501-1000.920 D-2501		(3,173.43)	
AJE#38	12/31/2012	LAND IMPROVEMENTS	2501-1000.920 D-2501	22,986.38		
AJE#38	12/31/2012	ACC-DEP - LAND IMPROVEMEN	2501-1000.921 D-2501	3,173.43		
AJE#38	12/31/2012	ACC-DEP - LAND IMPROVEMEN	2501-1000.921 D-2501		(50,004.08)	
AJE#38	12/31/2012	FURNITURE & FIXTURES	2501-1000.925 D-2501		(4,007.75)	
AJE#38	12/31/2012	FURNITURE & FIXTURES	2501-1000.925 D-2501	2,774.00		
AJE#38	12/31/2012	ACCUM DEPRECIAT FURN&FIXT	2501-1000.926 D-2501	3,279.49		
AJE#38	12/31/2012	ACCUM DEPRECIAT FURN&FIXT	2501-1000.926 D-2501		(19,523.80)	
AJE#38	12/31/2012	EQUIPMENT	2501-1000.930 D-2501		(14,965.80)	
AJE#38	12/31/2012	EQUIPMENT	2501-1000.930 D-2501	2,648.46		
AJE#38	12/31/2012	ACCUM DEPRECIAT EQUIPMENT	2501-1000.931 D-2501	14,831.94		
AJE#38	12/31/2012	ACCUM DEPRECIAT EQUIPMENT	2501-1000.931 D-2501		(49,559.43)	
AJE#38	12/31/2012	DONATIONS	2501-3980.5701 D-2501		(11,082.84)	
AJE#38	12/31/2012	NURSING-ADMINISTRATION DEPRECIATION	2501-3980.9820 D-2501	564,797.55		
AJE#38	12/31/2012	NURSING-CAPITAL EQUIPMENT OTHER IMP	2501-3990.7551 D-2501		(14,552.00)	
AJE#38	12/31/2012	NURSING-CAPITAL EQUIPMENT FURNISHIN	2501-3990.7552 D-2501		(2,774.00)	
AJE#38	12/31/2012	NURSING-CAPITAL EQUIPMENT LOSS ON D	2501-3990.9830 D-2501	862.12		
		To record capital asset activity in the Nursing Home fund.				
AJE#39	12/31/2012	ACCOUNTS RECEIVABLE	2501-1000.600 D-2501		(2,382,462.26)	
AJE#39	12/31/2012	IPA PAYABLE	2501-1000.1165 D-2501	65,031.00		
AJE#39	12/31/2012	MEDICARE - PART A	2501-3980.4031 D-2501	1,385,623.04		
AJE#39	12/31/2012	MEDICARE - PART B	2501-3980.4032 D-2501	108,517.45		
AJE#39	12/31/2012	MEDICAID (IPA)	2501-3980.4201 D-2501	749,219.82		
AJE#39	12/31/2012	MEDICAID (IPA)	2501-3980.4201 D-2501	100,678.31		
AJE#39	12/31/2012	MEDICAID (IPA)	2501-3980.4201 D-2501	37,449.75		
AJE#39	12/31/2012	PRIVATE PAY	2501-3980.4601 D-2501		(64,057.11)	
		To adjust nursing home A/R to actual per nursing home subsidiary ledgers.				
AJE#40	12/31/2012	WORK COMP STLMNT PAYABLE	2501-1000.1145 D-2501		(114,718.00)	
AJE#40	12/31/2012	NURSING-ADMINISTRATION WORKER'S COM	2501-3980.8121 D-2501	114,718.00		
		To adjust w/c reserve settlement				







DEKALB COUNTY, ILLINOIS

MANAGEMENT LETTER

December 31, 2012





1415 W. Diehl Road, Suite 400 • Naperville, IL 60563

The Honorable Chairman  
Members of the County Board  
DeKalb County  
Sycamore, Illinois

In planning and performing our audit of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of DeKalb County, Illinois as of and for the year ended December 31, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of a County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. In addition, we reviewed the status of the comments from the December 31, 2011 audit. The status of these comments is included in Appendix A.

This report is intended solely for the information and use of the Chairman, the County Board and the management of the County and is not intended to be and should not be used by anyone other than those intended parties. We are available to discuss any of these comments and to assist in their implementation if requested.

A handwritten signature in cursive script, appearing to read 'M. J. P.', located below the main body of text.

Naperville, Illinois  
April 17, 2013

## **DEFICIENCIES**

We believe that the following constitute deficiencies:

### **1. Internal Controls**

During our testing of internal control, we noted certain opportunities for the County to strengthen internal controls over certain processes and transactions.

Segregation of duties is a critical component of any organization's internal control structure. During our review of the internal controls over cash and investments, we noted that the same individual is responsible for preparing the deposit slip, taking the deposit to the bank, and preparing the bank reconciliation for the majority of the County's bank accounts. We recommended that the County segregate these duties to separate the custody, authorization, and recordkeeping functions. Additionally, we noted that there is no formal process in place for the review or approval of wire transfers. We recommend the County institute a formal wire transfer review policy. We also noted that the blank check stock for the County is stored in an unlocked cabinet and anyone who knows the location has access to the stock. We recommend the County consider keeping the blank check stock in a locked cabinet and limit access to those individuals responsible for processing checks.

During our review of the internal controls over cash disbursements, we noted that all employees with access to the Pentamation system had the ability to add, delete, and edit vendors in the accounting system. While we acknowledge that the system may be able to generate an audit trail related to this activity, there is currently no review of this information occurring on a regular basis. We recommend that the County limit system access to the appropriate personnel and institute a formal review process for any changes made to vendors within the accounting system.

While performing walkthroughs of internal controls over payroll, we noted an instance where an employee was approving their own timesheet when their immediate supervisor was not available to perform the review. We recommend that the supervisor review the timesheet retroactively and document that review or consider having the review performed by an alternate supervisor.

### **2. Year-End Accruals**

During our testing of the County's liability for accrued payroll, we noted that the County had not accrued the payroll for the period ended January 4, 2013, of which the entire payroll related to fiscal year 2012. We proposed a journal entry, which the County reviewed, approved, and posted to record the additional liability. We recommend that the County review its liability for accrued payroll as part of the year-end close process to ensure that all amounts are properly accrued to the correct fiscal period.

During our testing of state income tax receipts, we noted that the County did not record the December 2012 voucher month for state income tax as a receivable and revenue on the general ledger. We proposed a journal entry, which the County reviewed, approved, and posted to record these amounts.

## **DEFICIENCIES (Continued)**

### **2. Year-End Accruals (Continued)**

We recommend the County review significant state revenues as part of the year-end close process to include all amounts required to be recognized under Governmental Accounting Standards Board Statement No. 33.

### **3. Broadband Grant**

During our testing of the Broadband Grant, we noted that a voided check had been incorrectly posted to the general ledger causing cash and accounts receivable to be understated. Additionally, the accounts payable, accounts receivable, and unearned revenues associated with the Broadband Grant had not been adjusted from the prior year balances. We proposed journal entries which the County has reviewed, approved, and posted to correct the balances at year-end.

### **4. Community Services**

During our testing of the Community Services federal grants, we noted that duplicate revenues and related expenditures had been recorded in the federal grant accounts. Based on discussions with Community Services personnel, it was determined that the intent had been to transfer funds between bank accounts, however, duplicate amounts were inadvertently posted to the revenue and expenditure accounts. We proposed journal entries which the County has reviewed and approved to correct the balances at year-end. We also proposed additional journal entries which the County reviewed, approved, and posted to adjust the amount of grant revenue and accounts receivable to match the amount of expenditures incurred for fiscal year 2012.

We also noted that the Community Services department has an emergency assistance checking account; however, the County did not record all of the 2012 transactions in this account, and has not reconciled the ending cash balance to the general ledger. This resulted in an immaterial overstatement of cash on the County's general ledger. We recommend the activity be provided to the Finance Department monthly so that all transactions are recorded properly in the correct period.

### **5. Capital Assets**

While performing our testing of capital assets and expenditures, we noted that the County does not perform year end inventories of equipment and/or vehicles to verify existence. We recommend the County perform annual inventories of at least vehicles and equipment to ensure listed assets are still in the County's possession.

During our testing of capital assets at the Nursing Home, we noted that certain items below the capitalization threshold were being capitalized in the Nursing Home capital asset records. We recommend that only assets above the Nursing Home capitalization threshold of \$500 are capitalized.

## DEFICIENCIES (Continued)

### 6. General Capital Asset Account Group

We noted that the opening trial balances in the General Capital Asset Account Group did not agree to the prior year audited financial statement balances due to how various audit entries are flowing through the fund. We recommend reviewing the trial balance in the account group to ensure that balances accurately reflect amounts recorded on the County's capital asset spreadsheets and comprehensive annual financial report.

### 7. Information Technology Systems

During our review of the County's information technology (IT) systems we noted that County Information Management Office (IMO) department provides IT services to a broad class of constituents who have the ability to dictate service level expectations to the IMO department. These constituent offices or organizations also have the ability to solicit and obtain 3<sup>rd</sup> party hardware and software solution vendors, some of which may install and maintain software that resides on the IMO production servers. Service agreements between constituents and 3<sup>rd</sup> party vendors allow access to the IMO maintained infrastructure which is viewed as a risk to the organization. All access to the County's systems and infrastructure should be controlled and monitored by the IMO team.

The current organizational structure does not lend itself towards a defined, accountable group that can effectively secure the infrastructure and systems. It is recognized that the present organizational model at the County has functioned well heretofore. However, the threat landscape continues to grow. The County should consider a more rigid systems and security policy that each constituent office using the shared infrastructure adheres to in order to maintain adequate security levels.

We recommend that the County create a country-wide strategic technology plan that incorporates policies and procedures to which all agencies utilizing the IMO shared infrastructure will accept and conform. This framework, once implemented, will allow IMO to offer improved services, reduced risks, and improved security.

## OTHER COMMENTS

### 1. Future Accounting Pronouncements

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

GASB Statement No. 66, *Technical Corrections—2012—an amendment of GASB Statements No. 10 and No. 62*, resolves conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Statement No. 66 is applicable for the fiscal year ending December 31, 2013.

## **OTHER COMMENTS (Continued)**

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

GASB Statement No. 67, *Financial Reporting for Pension Plans*, replaces the requirements of Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans* and Statement 50 as they relate to pension plans that are administered through trusts or similar arrangements meeting certain criteria. The Statement builds upon the existing framework for financial reports of defined benefit pension plans, which includes a statement of fiduciary net position (the amount held in a trust for paying retirement benefits) and a statement of changes in fiduciary net position. Statement 67 enhances note disclosures and RSI for both defined benefit and defined contribution pension plans. Statement 67 also requires the presentation of new information about annual money-weighted rates of return in the notes to the financial statements and in 10-year RSI schedules. Statement No. 67 is applicable for the fiscal year December 31, 2014.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers* and Statement No. 50, *Pension Disclosures*, as they relate to governments that provide pensions through pension plans administered as trusts or similar arrangements that meet certain criteria. Statement 68 requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. The Statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information (RSI). Statement No. 68 is applicable for the fiscal year ending December 31, 2015 and thereafter.

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, establishes accounting and financial reporting standards related to government combinations and disposals of government operations. Statement No. 69 is applicable for the fiscal year ending December 31, 2014.

**APPENDIX A**  
**STATUS OF COMMENTS FROM DECEMBER 31, 2011**

**DEFICIENCIES**

**1. Broadband Grant**

During our testing of the Recovery Act - DeKalb Advancement of Technology Authority – Broadband Grant we reviewed the documentation attached to the monthly billings by the contractor DeKalb Fiber Optic (DFO) that supported the in-kind contribution required by the grant. We noted that the invoices provided by DFO listed a lump sum amount of in-kind labor for that month, but did not include a detail of the hours related to the in-kind labor vs. the other labor that was part of the overall paid contract. We considered this finding to be an instance of non-compliance relating to the matching compliance requirement. We recommend the County obtain the breakdown of the in-kind contributed hours of the contractor via signed timesheets or a similar mechanism.

**Status** - Comment implemented at December 31, 2012.

**2. Internal controls over Cash**

During our review of the County's cash accounts and bank reconciliations, we noted opportunities for strengthening the County's internal controls over cash and the bank reconciliation process. First, we noted that several County departments had bank accounts that were not being captured on the County's general ledger, albeit with immaterial balances. We recommend the Treasurer's office coordinate with all County departments to insure that all County cash accounts are recorded on the County general ledger system.

Additionally, we noted an outstanding check on the December 31, 2011 bank reconciliation that had not cleared the bank as of the date of our fieldwork in March. We inquired regarding the status of this check and when it was brought to the County's attention, the payee was contacted and the check was cashed. We recommend the County add a step to the bank reconciliation process to investigate any material outstanding checks that have not cleared in a timely manner.

Last, we noted that that the County recorded a transfer from the Opportunity Fund cash account to the General Fund disbursement account which was included as a reconciling item in the General Fund but not recorded in the Opportunity Fund. This caused the bank reconciliation for the Opportunity Fund to have a difference from the general ledger. We recommend that the County verify that all balances on the general ledger are appropriately supported by the bank reconciliations.

**Status** - Comment implemented at December 31, 2012.

## DEFICIENCIES (Continued)

### 3. Capital Assets

During our testing of capital assets, we noted the amount recorded for retainage on ongoing projects was included twice in the additions to construction in progress causing capital assets to be overstated. Additionally, we noted that the initial amounts recorded for retainage were incorrectly calculated requiring an adjustment. We proposed journal entries to record the correct amounts of retainage payable and to adjust the construction in progress balance. We recommend the County perform an additional review of the capital asset and retainage payable amounts at year-end.

**Status** - Comment implemented at December 31, 2012.

### 4. Nursing Home

During our testing of accounts receivable at the nursing home, we noted that the nursing home has been unable to issue bills in a timely manner causing a decreased cash flow. While we acknowledge the staffing levels at the nursing home impact the timing of the billing, we recommend that the nursing home devote adequate resources to prepare bills in a timely manner to avoid potential cash flow shortages.

**Status** - Comment implemented at December 31, 2012.

### 5. Internal Control over Payroll

During our walkthrough of the County's internal controls over payroll, we noted that the current payroll module set-up allows all accounting personnel in the Finance Office the ability to access and to review and/or make changes to individual employee information in the payroll module in Pentamation. We believe that this constitutes a weakness in internal controls and we recommend that the County restrict access to only the employees who perform payroll functions and those who are in positions to review payroll.

**Status** - Comment implemented at December 31, 2012.

### 6. Health Insurance

The County has recorded health insurance contributions to other funds and health insurance buyouts to employees in the same expenditure accounts, which diminishes the County's ability to reconcile these accounts to the revenue in the internal service fund. We recommend that payments to other funds for health insurance be segregated from payments to employees in the general ledger.

**Status** - Comment in the process of being implemented at December 31, 2012.

## DEFICIENCIES (Continued)

### 7. **Single Audit - Schedule of Federal Expenditures**

During our testing of the client-prepared Schedule of Federal Expenditures, we noted that many of the amounts on the schedule were not adjusted to match actual revenues and expenditures received/incurred by the County. We recommend that the County coordinate with other departments during the preparation of the schedule to ensure accurate amounts are reported and that the schedule includes all expenditures of federal funds.

**Status** - Comment in the process of being implemented at December 31, 2012.

### 8. **Benefit Tracking**

During the last several audits we noted that PHO hours and compensatory time for the Clerk of the Circuit Court are tracked by those individual departments. We continue to recommend that the remaining employees (all employees of the Clerk of the Circuit Court) be tracked centrally through the payroll system to improve internal controls.

**Status** - Comment still applicable at December 31, 2012.

### 9. **Nursing Home**

During our testing of the Nursing Home, we noted that the Nursing Home general ledger had not been reconciled with the County general ledger. While we understand that certain differences exist due to various cost reporting requirements that are applicable to the Nursing Home but not recorded by the County, we recommend that the County and Nursing Home review and reconcile significant accounts as part of the year-end close process. Additionally, we noted that the Nursing Home administration performs a monthly review of the general ledger and approves the monthly financials electronically. However, this communication is informal and not always maintained as part of the monthly financial reporting package. We recommend printing the approval e-mail and filing with the monthly financials in order to maintain an appropriate level of documentation.

Also, we noted various opportunities for improvement in the Nursing Home internal controls. First, for the coding of accounts payable invoices, the clerk is coding invoices based on their knowledge of what the invoice relates to, and there are no account codes listed on the requisition or invoice. We recommend the department/individual generating the purchase should list the appropriate account code on the purchase documents. Next, we noted that after an original requisition (purchase order) has been approved, there is no further review of the invoice/voucher related to the purchase to ensure accurate amounts were received and are being properly billed. We recommend a department head review invoices received and verify the proper items were received and billed correctly. Last, we noted during our review of internal controls over payroll that only timesheets are being reviewed and approved by supervisors. Once the time is manually keyed into Pentamation, there is no additional review of the edit report before the checks are issued.

**DEFICIENCIES (Continued)**

**9. Nursing Home (Continued)**

We recommend a supervisor or another individual in the Nursing Home finance office review and approve the edit reports generated by the County before authorizing the issuance of payroll.

**Status -** Comment partially implemented at December 31, 2012. The deficiencies addressed in the first paragraph of this comment are still applicable at December 31, 2012.

# Sikich Snapshot

## Organization

Sikich is a dynamic accounting, advisory, investment banking, technology and managed services firm with more than 400 employees throughout the country. Founded in 1982, we are now one of the country's Top 40 largest CPA firms and among the top 1% of all enterprise resource planning solution partners in the world.

## Industries

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

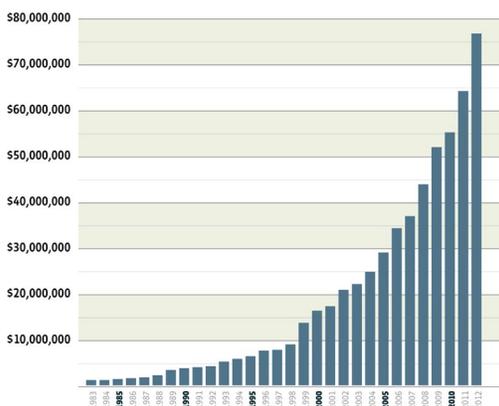
- › Agriculture
- › Construction
- › Government
- › Health Care
- › Higher Education
- › Manufacturing & Distribution
- › Not-for-Profit
- › Professional Services
- › Real Estate
- › Retail

## Statistics

Revenues .....	\$76.4M
Total Partners .....	70
Total Employees .....	383
Total Personnel .....	453

*Personnel count and revenue as of Dec. 31, 2012*

## Sikich Total Revenues



## Awards

- › *Accounting Today* Top 100 Firms: ranked 40th nationally, 2013
- › *Accounting Today* Regional Leaders – Top Firms: Great Lakes: ranked 6th, 2013
- › Best Places to Work in Indiana, 2013
- › Best Places to Work in Illinois, 2013
- › *Crain's Chicago Business* Top 25 Firms: ranked 12th in Chicagoland, 2012
- › Top 50 Chicago Generation Y Employers, ranked 35th, 2012
- › *Chicago Tribune's* Chicago's Top Workplaces, 2012
- › *Bob Scott's Insights* Value Added Reseller Stars, 2012
- › American Graphic Design Awards, 2012
- › *INSIDE Public Accounting* All-Star Firms: Computing Consulting, Mergers and Acquisitions, 2012
- › Microsoft Dynamics Inner Circle and President's Club, 2012
- › Bob Scott's Top 100 Value Added Reseller: ranked 13th, 2012
- › Alfred P. Sloan Award for Excellence in Workplace Effectiveness & Flexibility, 2012
- › *Accounting Today* Top 100 Value Added Reseller: ranked 12th, 2012
- › *INSIDE Public Accounting* Top 50 Largest Accounting Firms: ranked 47th nationally, 2012
- › *Daily Herald Business Ledger* Book of Lists: ranked 3rd, "Accounting Firms;" Chicago Western Suburbs, 2012
- › *Springfield Business Journal* Book of Lists: ranked 1st, "Accounting Firms;" Springfield, Illinois, 2012
- › Chicago's 101 Best and Brightest Companies to Work For, 2012 - 2006

## SERVICES

- › Accounting & Assurance
- › Business Valuation
- › Dispute Advisory
- › ERP & CRM Software
- › Flex-Staff Solutions
- › Human Resources Consulting
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- › IT Services
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- › Retirement Planning
- › Supply Chain
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877.279.1900 | info@sikich.com  
www.sikich.com

## Certifications

All professional accounting staff having more than one year of experience have earned or are working toward earning the designation of Certified Public Accountant. Sikich LLP is a member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality Center. We adhere to the strict requirements of membership which assure we meet the highest standards of audit quality. In 2011, Sikich LLP received its 8th consecutive unmodified ("pass") peer review report. This is the highest level of recognition conferred upon a public accounting firm for its quality control systems.



**Microsoft** Partner

Gold Enterprise Resource Planning

## Microsoft Partner

Sikich has earned a Microsoft ERP Gold competency; ranked among the top 1% of all Microsoft Dynamics partners worldwide; and carries the following certifications:

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



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

*\*International Accounting Bulletin, 2011*

Securities are offered through Sikich Corporate Finance LLC, a registered broker dealer with the Securities Exchange Commission and a member of FINRA/SIPC. Advisory services offered through Sikich Financial, a Registered Investment Advisor. General securities offered through Triad Advisors, Member FINRA/SIPC.

## LOCATIONS:

### Corporate Office

1415 W. Diehl Rd., Suite 400  
Naperville, IL 60563  
Phone: (630) 566-8400

### Chicago – Monroe Street

Phone: (312) 541-9300

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