

April 8, 2024

County Board and Management
Lee County, Illinois
Dixon, Illinois

To the County Board and Management:

We have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information Lee County, Illinois (the "County") for the year ended November 30, 2023. Professional standards require that we provide you with the following information related to the audit:

Our Responsibility Under U.S. Generally Accepted Auditing Standards, *Government Auditing Standards*, and the Uniform Guidance

As stated in our engagement letter dated October 23, 2023, 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 accounting principles generally accepted in the United States. Our audit of the financial statements does not relieve you or management of your responsibilities.

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

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

Planned Scope and Timing of the Audit

We performed the audit accordingly to the planned scope, timing, and with respect to significant risks identified by us, all of which were previously communicated to your representative, in our meeting about such matters on December 18, 2023, in addition to our engagement letter dated October 23, 2023, accepted by Bob Olson.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Lee County, Illinois are described in Note to the financial statements. As described in Note 1 to the financial statements, the Lee County, Illinois changed accounting policies related to subscription obligations by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 96, in year 2023. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the Statement of Activities. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

- Management's estimate of the the net pension liability and net OPEB liability, related deferred inflows and outflows of resources and pension and OPEB disclosures is based on actuarial assumptions and methods that are widely acceptable.. We evaluated the key factors and assumptions used to develop the the net pension liability and net OPEB liability, related deferred inflows and outflows of resources and pension and OPEB disclosures in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of depreciation expense is based on its estimated useful lives and straight-line methods.
- Allowance for doubtful accounts based on accounts receivable aging detail.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached material misstatements detected as a result of the audit procedures were corrected by management.

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 please 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 4, 2024, a copy of which accompanies this letter.

Management Consultations with Other Accountants

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

Other Audit Findings or Issues

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

Other Matters

Required Supplementary Information Accompanying Audited Financial Statements

We applied certain limited procedures to budgetary comparison schedules, multiyear schedule of changes in net pension liability and related ratios - Illinois Municipal Retirement Fund (IMRF), multiyear schedule of contributions (IMRF), multiyear schedule of changes in OPEB liability and related ratios, and multiyear schedule of contributions - OPEB, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Supplementary Information Accompanying Audited Financial Statements

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

Other Information in Documents Containing Audited Financial Statements

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

We are not aware of any documents or other information containing audited financial statements and, furthermore, management has not requested us to devote attention to any documents containing audited financial statements.

The following are comments and suggestions that came to our attention in connection with our audit of the County, as of and for the year ended November 30, 2023. These items are offered as constructive suggestions to be considered as part of the ongoing process of modifying and improving the County's practices and procedures.

Off the Book Accounts

The County has multiple funds held by the Circuit Clerk, Highway, and Sheriff's department that are not being recorded in the County's financial software program. We recommend that the County add and track these accounts within the financial system for greater oversight and transparency.

Bank Collateral

The County didn't have enough collateral at Community State Bank as of 11/30/2023. The County was undercollateralized by \$29,703. We recommend that the County maintain enough collateral to cover all of their cash at Community State Bank.

This communication is intended solely for the information and use of County Board and Management of Lee County, Illinois, and is not intended to be, and should not be, used by anyone other than those specified parties.

Internal Control Matters

In planning and performing our audit of the financial statements of Lee County, Illinois' as of and for the year ended November 30, 2023, 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 audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing opinions on the effectiveness of the County's internal control. Accordingly, we do not express opinions 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 reasonable possibility that a material misstatement of the County's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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.

Lee County, Illinois

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

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

Sincerely,

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

Enc.

Wipfli LLP
403 East Third St.
Sterling, IL 61081

This representation letter is provided in connection with your audit of the financial statements of the governmental activities and each major fund of the Lee County, Illinois (the "County") as of November 30, 2023 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP).

This representation letter is also provided in connection with your audit of the federal award programs of the County as of and for the year ended November 30, 2023, which was performed in accordance with auditing standards generally accepted in the United States and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

We understand that the purpose of your testing of transactions and records of the County's federal programs was to obtain reasonable assurance that the County had complied, in all material respects, with the compliance requirements that could have a direct and material effect on each of its major programs.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

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

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 23, 2023.
2. The financial statements referred to above are fairly presented in conformity with GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity. We confirm that the scope of our engagement also included the provisions of services for the preparation of the Annual Financial Report, and to the best of our knowledge and belief, all information provided for the report is accurate, complete, and in accordance with the relevant regulations of the State of Illinois Comptroller.
3. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

5. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
6. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
7. There are no known related-party relationships or transactions which need to be accounted for or disclosed in accordance with GAAP.
8. All events subsequent to the date of the financial statements and for which GAAP requires adjustment or disclosure have been adjusted or disclosed.
9. There are no uncorrected financial statement misstatements. In addition, you have proposed adjusting journal entries that have been posted to our accounts. We are in agreement with those entries.
10. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with GAAP.
11. Significant estimates and material concentrations have been properly disclosed in accordance with GAAP.
12. Guarantees, whether written or oral, under which the County is contingently liable, if any, have been properly recorded or disclosed in accordance with GAAP.

Information Provided

13. We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the County from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the County Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
14. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
15. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
16. We have no knowledge of any fraud or suspected fraud that affects the County and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
17. We have no knowledge of any allegations of fraud or suspected fraud affecting the County's financial statements communicated by employees, former employees, regulators, or others.
18. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
19. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

Government—specific

20. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
21. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
22. The County has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
23. We are responsible for compliance with the laws, regulations, and provisions of contract and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
24. We have no knowledge of any instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
25. We have no knowledge of any instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
26. We have no knowledge of any instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
27. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contract and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
28. For leases under the GASB 87 standard, we have provided a copy of all new and continuing agreements to you, and we have sufficient and appropriate documentation supporting all estimates and judgments underlying the amounts recorded and disclosed in the financial statements.
29. We have implemented the new accounting standard, GASB 96 *Subscription-Based Information Technology Arrangements*, during the audit period. We have sufficient and appropriate documentation supporting all estimates and judgments underlying the amounts recorded and disclosed in the financial statements.
30. We are aware of the requirements for the GASB 96 standard and have no material SBITA contracts needing to be included in our financial statements.
31. The methods we used in developing accounting estimates are applied consistently, data is accurate and complete, and the assumptions are reasonable.

32. We accept responsibility for and have designated an individual with suitable skill, knowledge, or experience to oversee the following nonattest services:
 - ◆ Financial statement preparation
 - ◆ Data collection form preparation
 - ◆ Maintenance of fixed asset records/depreciation schedules
33. The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
34. The County has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
35. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
36. The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
37. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
38. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
39. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
40. Provisions for uncollectible receivables have been properly identified and recorded.
41. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
42. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
43. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
44. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
45. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
46. We have appropriately disclosed the County's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
47. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

48. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
49. We are responsible for the management's discussion and analysis and have chosen not to present it, which will require modification to the auditor's report.
50. With respect to the schedule of expenditures of federal awards:
 - a. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards in accordance with GAAP. The methods of measurement and presentation of the schedule of expenditures of federal awards have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
51. We have restated the prior period to correct a material misstatement that would otherwise affect the comparative financial statements.
52. **With respect to federal award programs:**
 - a. We are responsible for understanding and complying with and have complied with the requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
 - b. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program.
 - c. We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
 - d. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relating to federal programs and related activities.
 - e. We have received no requests from a federal agency to audit one or more specific programs as a major program.
 - f. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
 - g. We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

- h. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- i. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2CFR Part 200, Subpart E).
- j. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- k. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- l. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- m. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- n. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- o. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- p. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- q. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- r. We have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient.
- s. We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- t. We have charged costs to federal awards in accordance with applicable cost principles.
- u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.

- w. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

Lee County, Illinois
Year End: November 30, 2023
Cash Adjusting Journal Entries
Date: 12/1/2022 To 11/30/2023

CAJES

Checked out by	Prepared by MCS 2/20/2024	MCS Reviewed	MJS Reviewed
Concurring	JF Reviewed JMF 2/24/2024	NM Reviewed	

Number	Date	Name	Account No	Reference	Debit	Credit
3	11/30/2023	FUND BALANCE	001-000-300010 001	PY REPORT		635.00
3	11/30/2023	SALARY-OVERTIME	001-004-510030 001	PY REPORT		3,730.00
3	11/30/2023	FUND BALANCE	006-000-300010 006	PY REPORT		1.00
3	11/30/2023	INTEREST INCOME	006-046-490010 006	PY REPORT	1.00	
3	11/30/2023	FUND BALANCE	025-000-300010 025	PY REPORT		70,796.00
3	11/30/2023	FEES COLLECTED	025-070-440010 025	PY REPORT	70,796.00	
3	11/30/2023	FUND BALANCE	030-000-300010 030	PY REPORT	5,802.00	
3	11/30/2023	FUND BALANCE	041-000-300010 041	PY REPORT		1,064.00
3	11/30/2023	IDPH Covid Crisis 22	041-076-471026 041	PY REPORT	1,065.00	
3	11/30/2023	INTEREST INCOME	041-076-490010 041	PY REPORT		1.00
3	11/30/2023	DEFERRED GRANT REVENUE	308-000-2190WF 308	PY REPORT		4,546,844.00
3	11/30/2023	FUND BALANCE	308-000-300010 308	PY REPORT	4,486,350.00	
3	11/30/2023	MISC EXP	308-015-590030 308	PY REPORT	60,493.00	
3	11/30/2023	MISC EXP	308-015-590030 308	PY REPORT	1.00	
3	11/30/2023	FUND BALANCE	309-000-300010 309	PY REPORT		12,996.00
3	11/30/2023	GRANT REVENUE	309-007-471001 309	PY REPORT	12,996.00	
3	11/30/2023	ACCOUNTS PAYABLE LIABILITY	374-000-210010 374	PY REPORT		119,669.00
3	11/30/2023	FUND BALANCE	374-000-300010 374	PY REPORT	105,035.00	
3	11/30/2023	ACCOUNTS RECEIVABLE	374-110020-000 374	PY REPORT	14,634.00	
3	11/30/2023	FUND BALANCE	377-000-300010 377	PY REPORT	256,840.00	
3	11/30/2023	GREYHOUND	377-110-530103 377	PY REPORT		256,840.00
3	11/30/2023	MISC EXP	915-000-590030 915	PY REPORT	9,971.00	
3	11/30/2023	FUND BALANCE	915-202000-000 915	PY REPORT		9,971.00
3	11/30/2023	CASH INTERFUND	917-000-110001 917	PY REPORT		
3	11/30/2023	AMBOY 18317	917-000-110019 917	PY REPORT	11,289.00	
3	11/30/2023	LIABILITY PAYABLE	917-000-280010 917	PY REPORT		301,341.00
3	11/30/2023	FUND BALANCE	917-000-300010 917	PY REPORT	233,040.00	
3	11/30/2023	MISC EXP	917-003-590030 917	PY REPORT	57,012.00	
3	11/30/2023	Highway Safety Grant Revenue	001-004-451001 WF 001	PY REPORT	4,365.00	
3	11/30/2023	MISC EXP	030-070-580090 WF 030	PY REPORT		5,802.00
3	11/30/2023	INVESTMENT INTERFUND	917-000-120021 WF 917	PY REPORT		
<p>Wipfli entry to tie beginning fund balances to prior year report. (CLIENT TO POST 11/30/23)</p>						
12	11/30/2023	DEFERRED GRANT REVENUE	308-000-2190WF 308	WTB, SEFA	1,306,829.00	
12	11/30/2023	GRANTREVENUE	308-015-471001 308	WTB, SEFA		1,306,829.00
<p>Wipfli adjusting entry to defer ARPA Grant Funds (CLIENT POST AS OF 11/30/23)</p>						
15	11/30/2023	AMBOY 18317	917-000-110019 917	8504. 3	46,246.00	
15	11/30/2023	LIABILITY PAYABLE	917-000-280010 917	8504. 3		18,052.00
15	11/30/2023	FUND BALANCE	917-000-300010 917	8504. 3		
15	11/30/2023	MISC REVENUE	917-003-490090 917	8504. 3		1,010.00
15	11/30/2023	MISC EXP	917-003-590030 917	8504. 3		27,184.00
<p>Wipfli adjusting entry to correct balances in Circuit Clerk Fund (CLIENT POST AS OF 11/30/23)</p>						
					6,682,765.00	6,682,765.00

Lee County, Illinois
 Year End: November 30, 2023
 Cash Adjusting Journal Entries
 Date: 12/1/2022 To 11/30/2023

CAJES-1

Checked out by	Prepared by MCS 2/20/2024	MCS Reviewed	MJS Reviewed
Concurring	JF Reviewed JMF 2/24/2024	NM Reviewed	

Number	Date	Name	Account No	Reference	Debit	Credit
		Net Income (Loss)	1,575,237.00			

Lee County, Illinois
 Year End: November 30, 2023
 Accrual Adjusting Journal Entries
 Date: 12/1/2022 To 11/30/2023

AAJES

Checked out by	Prepared by MCS 2/20/2024	MCS Reviewed	MJS Reviewed
Concurring	JF Reviewed JMF 2/24/2024	NM Reviewed	

Number	Date	Name	Account No	Reference	Debit	Credit
1	11/30/2023	LAND	G34-000-1610.105 G34	WTB	1,479,668.00	
1	11/30/2023	CONSTRUCTION IN PROGRESS	G34-000-1610.110 G34	WTB	102,378.00	
1	11/30/2023	BUILDING AND BUILDING IMPROVEMENTS	G34-000-1620.120 G34	WTB	38,198,264.00	
1	11/30/2023	FURNITURE AND EQUIPMENT	G34-000-1620.130 G34	WTB	9,484,915.00	
1	11/30/2023	INTANGIBLE ASSETS	G34-000-1620.135 G34	WTB	501,819.00	
1	11/30/2023	INFRASTRUCTURE	G34-000-1620.140 G34	WTB	8,475,875.00	
1	11/30/2023	ACCUMULATED DEPRECIATION - BUILDING	G34-000-1670.120 G34	WTB		13,681,396.00
1	11/30/2023	ACCUMULATED DEPRECIATION - FURNITUR	G34-000-1670.130 G34	WTB		6,598,761.00
1	11/30/2023	ACCUMULATED DEPRECIATION - INTANGIBL	G34-000-1670.135 G34	WTB		338,057.00
1	11/30/2023	ACCUMULATED DEPRECIATION - INFRASTR	G34-000-1670.140 G34	WTB		5,159,070.00
1	11/30/2023	DEFERRED OUTFLOWS - IMRF	G34-000-1840.100 G34	WTB	1,982,628.00	
1	11/30/2023	DEFERRED OUTFLOWS - OPEB	G34-000-1840.200 G34	WTB	1,068,444.00	
1	11/30/2023	ACCRUED INTEREST PAYABLE	G34-000-2170.115 G34	WTB		75,539.00
1	11/30/2023	NET PENSION LIABILITY	G34-000-2170.199 G34	WTB	8,916,659.00	
1	11/30/2023	DEFERRED INFLOWS - IMRF	G34-000-2200.200 G34	WTB		8,756,505.00
1	11/30/2023	DEFERRED INFLOWS - OPEB	G34-000-2200.300 G34	WTB		817,786.00
1	11/30/2023	BONDS PAYABLE - CURRENT	G34-000-2505.110 G34	WTB		400,000.00
1	11/30/2023	DEBT CERTIFICATES PAYABLE - CURRENT	G34-000-2505.113 G34	WTB		232,418.00
1	11/30/2023	BONDS PAYABLE - LONG-TERM	G34-000-2510.110 G34	WTB		7,440,000.00
1	11/30/2023	UNAMORTIZED BOND PREMIUM - CURRENT	G34-000-2510.111 G34	WTB		24,724.00
1	11/30/2023	UNAMORTIZED BOND PREMIUM - NONCURR	G34-000-2510.112 G34	WTB		179,736.00
1	11/30/2023	DEBT CERTIFICATES PAYABLE - LONG-TERM	G34-000-2510.113 G34	WTB		3,113,309.00
1	11/30/2023	POST-EMPLOYMENT BENEFITS	G34-000-2510.135 G34	WTB		1,524,688.00
1	11/30/2023	ACCRUED COMPENSATED ABSENCES	G34-000-2510.145 G34	WTB		840,157.00
1	11/30/2023	INVESTED IN CAPITAL ASSETS, NET	G34-000-3100.100 G34	WTB		21,494,269.00
1	11/30/2023	GASB34 FUND BALANCE	G34-000-3600.100 G34	WTB	465,765.00	
To establish GASB 34 accounts. (CLIENT DO NOT POST)						
2	11/30/2023	CONSTRUCTION IN PROGRESS	034-000-1610.110 G34E-911	WTB	14,700.00	
2	11/30/2023	BUILDINGS	034-000-1620.120 G34E-911	WTB	81,269.00	
2	11/30/2023	BUILDING IMPROVEMENTS	034-000-1620.121 G34E-911	WTB	699,748.00	
2	11/30/2023	FURNITURE AND EQUIPMENT	034-000-1620.130 G34E-911	WTB	2,567,457.00	
2	11/30/2023	ACCUMULATED DEPRECIATION - BUILDINGS	034-000-1670.120 G34E-911	WTB		57,653.00
2	11/30/2023	ACCUMULATED DEPRECIATION - BUILDING	034-000-1670.121 G34E-911	WTB		446,560.00
2	11/30/2023	ACCUMULATED DEPRECIATION - FURNITUR	034-000-1670.130 G34E-911	WTB		1,517,218.00
2	11/30/2023	DEFERRED OUTFLOWS - IMRF	034-000-1840.100 G34E-911	WTB	17,741.00	
2	11/30/2023	ACCRUED INTEREST PAYABLE	034-000-2170.115 G34E-911	WTB		1,126.00
2	11/30/2023	NET PENSION LIABILITY	034-000-2170.199 G34E-911	WTB	158,636.00	
2	11/30/2023	DEFERRED INFLOWS - IMRF	034-000-2200.200 G34E-911	WTB		123,428.00
2	11/30/2023	CAPITAL LEASE PAYABLE - CURRENT	034-000-2505.105 G34E-911	WTB		248,734.00
2	11/30/2023	CAPITAL LEASE PAYABLE - LONG-TERM	034-000-2510.105 G34E-911	WTB		255,724.00
2	11/30/2023	ACCRUED COMPENSATED ABSENCES	034-000-2510.145 G34E-911	WTB		14,891.00
2	11/30/2023	INVESTED IN CAPITAL ASSETS, NET	034-000-3100.100 G34E-911	WTB		805,707.00
2	11/30/2023	GASB34 FUND BALANCE	034-000-3600.100 G34E-911	WTB		68,510.00
To record GASB 34 fixed asset activity for ETSB. (CLIENT DO NOT POST)						
4	11/30/2023	ACCRUED INTEREST PAYABLE	034-000-2170.115 G34E-911	AA.1-1,AA. 4	555.00	
4	11/30/2023	INTEREST EXPENSE	034-000-5550.200 G34E-911	AA.1-1,AA. 4		555.00
4	11/30/2023	ACCRUED INTEREST PAYABLE	G34-000-2170.115 G34	AA.1-1,AA. 4	8,652.00	
4	11/30/2023	DEBT SERVICE - INTEREST/AMORTIZATION	G34-000-5550.200 G34	AA.1-1,AA. 4		8,652.00

Wipfli GASB34 entry to record

Lee County, Illinois
 Year End: November 30, 2023
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Checked out by	Prepared by MCS 2/20/2024	MCS Reviewed	MJS Reviewed
Concurring	JF Reviewed JMF 2/24/2024	NM Reviewed	

Number	Date	Name	Account No	Reference	Debit	Credit
current year change in accrued interest payable (CLIENT DO NOT POST)						
5	11/30/2023	Miscellaneous Revenue/Reimburse	9191 911	D10. 1	105,603.00	
5	11/30/2023	RETURN OF FUNDS	9193 WF 911	D10. 1		105,603.00
5	11/30/2023	GAMING/PULLTABS	001-000-440020 001	D10. 1		4,431.00
5	11/30/2023	GAMING/PULLTABS	001-000-440020 001	D10. 1	1,050.00	
5	11/30/2023	MISC REVENUE	001-000-490090 001	D10. 1	4,431.00	
5	11/30/2023	MISC REVENUE	001-000-490090 001	D10. 1		1,050.00
5	11/30/2023	ST OF IL REIMB-SHERIFF	001-004-450010 001	D10. 1		8,388.00
5	11/30/2023	STATE ATTY FEES	001-007-440010 001	D10. 1	3,667.00	
5	11/30/2023	ST OF IL REIMB-ST ATTNY	001-007-450010 001	D10. 1	43,720.00	
5	11/30/2023	ST OF IL REIMB-ST ATTNY	001-007-450010 001	D10. 1	36,666.00	
5	11/30/2023	ST OF IL REIMB-PUB DEF	001-008-450010 001	D10. 1	8,388.00	
5	11/30/2023	ST OF IL REIMB-PROB	001-017-450010 001	D10. 1		43,720.00
5	11/30/2023	CO MFT OFFICER WAGE REIMB REV	030-070-450050 030	D10. 1	59,909.00	
5	11/30/2023	TAX ALLOTMENT	033-070-420010 033	D10. 1		296,857.00
5	11/30/2023	TAX ALLOTMENT	033-070-420010 033	D10. 1	1,159.00	
5	11/30/2023	MISC REVENUE	033-070-490090 033	D10. 1		1,159.00
5	11/30/2023	EXPENDITURES	033-070-580201 033	D10. 1	296,857.00	
5	11/30/2023	TAX ALLOTMENT	934-000-420010 934	D10. 1	296,857.00	
5	11/30/2023	MISC EXP	934-070-590030 934	D10. 1		296,857.00
5	11/30/2023	ST OF IL REIMB-ASST. ST. ATTORNEY	001-007-450010.1 001	D10. 1		3,667.00
5	11/30/2023	ST OF IL REIMB-ASST. ST. ATTORNEY	001-007-450010.1 001	D10. 1		36,666.00
5	11/30/2023	State of IL Reimbursement	030-070-450010 WF 030	D10. 1		59,909.00
To reclass comptroller payments to the appropriate accounts. (CLIENT DO NOT POST)						
7	11/30/2023	CASH INTERFUND	031-000-110001 031	PER CLIENT	24,829.00	
7	11/30/2023	MISC REVENUE	031-070-490090 031	PER CLIENT		24,829.00
7	11/30/2023	SV BANK 335380	935-000-110034 935	PER CLIENT		24,829.00
7	11/30/2023	TWNSP BRIDGE REVENUE	935-070-450010 935	PER CLIENT	24,829.00	
PBC Reverse/Correcting entry to correctly move funds from Township Bridge back to County Special Bridge (CLIENT PROVIDED JOURNAL ENTRY - DO NOT POST)						
8	11/30/2023	DEFERRED OUTFLOWS - OPEB	G34-000-1840.200 G34	FF.3-3		76,578.00
8	11/30/2023	DEFERRED INFLOWS - OPEB	G34-000-2200.300 G34	FF.3-3	75,788.00	
8	11/30/2023	POST-EMPLOYMENT BENEFITS	G34-000-2510.135 G34	FF.3-3		149,830.00
8	11/30/2023	GENERAL GOVERNMENT EXPENSE ADJUST	G34-000-5100.000 G34	FF.3-3	11,889.00	
8	11/30/2023	PUBLIC SAFETY EXPENSE ADJUSTMENT	G34-000-5150.000 G34	FF.3-3	68,912.00	
8	11/30/2023	JUDICIARY AND LEGAL EXPENSE ADJUSTME	G34-000-5250.000 G34	FF.3-3	39,957.00	
8	11/30/2023	HIGHWAY AND STREETS ADJUSTMENT	G34-000-5300.100 G34	FF.3-3	11,506.00	
8	11/30/2023	HEALTH OTHER THAN HOSPITALS ADJUSTM	G34-000-5350.200 G34	FF.3-3	18,356.00	
Wipfli GASB34 entry to record current year adjustment in OPEB liability (CLIENT DO NOT POST)						
9	11/30/2023	BOOKKEEPING REIMB	001-003-530104 001	PL.2A		1,750.00
9	11/30/2023	FIELD SERVICES	001-006-530104 001	PL.2A	1,750.00	
To balance interfund transfers (CLIENT DO NOT POST)						

Lee County, Illinois
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Checked out by	Prepared by MCS 2/20/2024	MCS Reviewed	MJS Reviewed
Concurring	JF Reviewed JMF 2/24/2024	NM Reviewed	

Number	Date	Name	Account No	Reference	Debit	Credit
10	11/30/2023	BOND PAYMENT	001-000-570010 001	AA. 1		1,017,769.00
10	11/30/2023	BOND/ LOAN FEES	001-000-570040 001	AA. 1		
10	11/30/2023	MISC EXP	001-000-590030 001	AA. 1		83.00
10	11/30/2023	Bond Payments	001-000-53000 WF 001	AA. 1	632,418.00	
10	11/30/2023	Interest Payments	001-000-54000 WF 001	AA. 1	385,434.00	
10	11/30/2023	BONDS PAYABLE - CURRENT	G34-000-2505.110 G34	AA. 1	400,000.00	
10	11/30/2023	BONDS PAYABLE - CURRENT	G34-000-2505.110 G34	AA. 1		415,000.00
10	11/30/2023	DEBT CERTIFICATES PAYABLE - CURRENT	G34-000-2505.113 G34	AA. 1	232,418.00	
10	11/30/2023	DEBT CERTIFICATES PAYABLE - CURRENT	G34-000-2505.113 G34	AA. 1		239,972.00
10	11/30/2023	BONDS PAYABLE - LONG-TERM	G34-000-2510.110 G34	AA. 1	415,000.00	
10	11/30/2023	UNAMORTIZED BOND PREMIUM - CURRENT	G34-000-2510.111 G34	AA. 1	24,724.00	
10	11/30/2023	UNAMORTIZED BOND PREMIUM - CURRENT	G34-000-2510.111 G34	AA. 1		23,291.00
10	11/30/2023	UNAMORTIZED BOND PREMIUM - NONCURR	G34-000-2510.112 G34	AA. 1	23,291.00	
10	11/30/2023	DEBT CERTIFICATES PAYABLE - LONG-TERM	G34-000-2510.113 G34	AA. 1	239,972.00	
10	11/30/2023	DEBT SERVICE - PRINCIPAL PAYMENTS	G34-000-5550.100 G34	AA. 1		400,000.00
10	11/30/2023	DEBT SERVICE - PRINCIPAL PAYMENTS	G34-000-5550.100 G34	AA. 1		232,418.00
10	11/30/2023	DEBT SERVICE - INTEREST/AMORTIZATION	G34-000-5550.200 G34	AA. 1		24,724.00
<p>Wipfli entry to reclassify long-term debt payments. (CLIENT DO NOT POST)</p>						
11	11/30/2023	911 CPE Lease/Maintenance	9305 911	AA.1-1		20,909.00
11	11/30/2023	Radio Consoles	9319 911	AA.1-1		42,000.00
11	11/30/2023	CAD Lease Maintenance	9320 911	AA.1-1		200,000.00
11	11/30/2023	PRINCIPAL PAYMENTS	9485 WF 911	AA.1-1	248,734.00	
11	11/30/2023	INTEREST PAYMENTS	9486 WF 911	AA.1-1	14,175.00	
11	11/30/2023	CAPITAL LEASE PAYABLE - CURRENT	034-000-2505.105 G34E-911	AA.1-1	248,734.00	
11	11/30/2023	CAPITAL LEASE PAYABLE - CURRENT	034-000-2505.105 G34E-911	AA.1-1		255,724.00
11	11/30/2023	CAPITAL LEASE PAYABLE - LONG-TERM	034-000-2510.105 G34E-911	AA.1-1	255,724.00	
11	11/30/2023	PRINCIPAL PAYMENT ADJUSTMENT	034-000-5550.100 G34E-911	AA.1-1		248,734.00
<p>Wipfli entry to reclassify long-term debt payments related to ETSB. (CLIENT DO NOT POST)</p>						
13	11/30/2023	DEFERRED OUTFLOWS - IMRF	034-000-1840.100 G34E-911	FF.107	32,863.00	
13	11/30/2023	NET PENSION LIABILITY	034-000-2170.199 G34E-911	FF.107		185,733.00
13	11/30/2023	DEFERRED INFLOWS - IMRF	034-000-2200.200 G34E-911	FF.107	123,257.00	
13	11/30/2023	E-911 EXPENSE ADJUSTMENT	034-000-5500.000 G34E-911	FF.107	29,613.00	
13	11/30/2023	DEFERRED OUTFLOWS - IMRF	G34-000-1840.100 G34	FF.107	4,926,913.00	
13	11/30/2023	NET PENSION LIABILITY	G34-000-2170.199 G34	FF.107		14,506,720.00
13	11/30/2023	DEFERRED INFLOWS - IMRF	G34-000-2200.200 G34	FF.107	8,618,916.00	
13	11/30/2023	GENERAL GOVERNMENT EXPENSE ADJUST	G34-000-5100.000 G34	FF.107	243,303.00	
13	11/30/2023	PUBLIC SAFETY EXPENSE ADJUSTMENT	G34-000-5150.000 G34	FF.107	344,561.00	
13	11/30/2023	JUDICIARY AND LEGAL EXPENSE ADJUSTME	G34-000-5250.000 G34	FF.107	187,830.00	
13	11/30/2023	HIGHWAY AND STREETS ADJUSTMENT	G34-000-5300.100 G34	FF.107	89,403.00	
13	11/30/2023	HEALTH OTHER THAN HOSPITALS ADJUSTM	G34-000-5350.200 G34	FF.107	95,794.00	
<p>Wipfli GASB34 entry to record current year change in net pension liability for County and ETSB (CLIENT DO NOT POST)</p>						
14	11/30/2023	CASH INTERFUND	001-000-110001 001	B.1-1		251,781.00
14	11/30/2023	CASH INTERFUND	002-000-110001 002	B.1-1		10,310.00
14	11/30/2023	CASH INTERFUND	003-000-110001 003	B.1-1		19,128.00

Lee County, Illinois
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Checked out by	Prepared by MCS 2/20/2024	MCS Reviewed	MJS Reviewed
Concurring	JF Reviewed JMF 2/24/2024	NM Reviewed	

Number	Date	Name	Account No	Reference	Debit	Credit
14	11/30/2023	CASH INTERFUND	004-000-110001 004	B.1-1		11.00
14	11/30/2023	CASH INTERFUND	006-000-110001 006	B.1-1		12,806.00
14	11/30/2023	CASH INTERFUND	007-000-110001 007	B.1-1		13,858.00
14	11/30/2023	CASH INTERFUND	008-000-110001 008	B.1-1		10,251.00
14	11/30/2023	CASH INTERFUND	009-000-110001 009	B.1-1		8,641.00
14	11/30/2023	CASH INTERFUND	010-000-110001 010	B.1-1		611.00
14	11/30/2023	CASH INTERFUND	012-000-110001 012	B.1-1		2,950.00
14	11/30/2023	CASH INTERFUND	015-000-110001 015	B.1-1		5,025.00
14	11/30/2023	CASH INTERFUND	017-000-110001 017	B.1-1		22,765.00
14	11/30/2023	CASH INTERFUND	020-000-110001 020	B.1-1		1,072.00
14	11/30/2023	CASH INTERFUND	022-000-110001 022	B.1-1		648,952.00
14	11/30/2023	CASH INTERFUND	025-000-110001 025	B.1-1		137,108.00
14	11/30/2023	CASH INTERFUND	028-000-110001 028	B.1-1		930.00
14	11/30/2023	CASH INTERFUND	030-000-110001 030	B.1-1		192,341.00
14	11/30/2023	CASH INTERFUND	031-000-110001 031	B.1-1		56,920.00
14	11/30/2023	CASH INTERFUND	032-000-110001 032	B.1-1		141,657.00
14	11/30/2023	CASH INTERFUND	040-000-110001 040	B.1-1		6,827.00
14	11/30/2023	CASH INTERFUND	041-000-110001 041	B.1-1		74,761.00
14	11/30/2023	CASH INTERFUND	050-000-110001 050	B.1-1		16.00
14	11/30/2023	CASH INTERFUND	060-000-110001 060	B.1-1		2,263.00
14	11/30/2023	CASH INTERFUND	062-000-110001 062	B.1-1		495.00
14	11/30/2023	CASH INTERFUND	065-000-110001 065	B.1-1		545.00
14	11/30/2023	CASH INTERFUND	070-000-110001 070	B.1-1		526.00
14	11/30/2023	CASH INTERFUND	071-000-110001 071	B.1-1		14,176.00
14	11/30/2023	CASH INTERFUND	075-000-110001 075	B.1-1		840.00
14	11/30/2023	CASH INTERFUND	077-000-110001 077	B.1-1		2,943.00
14	11/30/2023	CASH INTERFUND	080-000-110001 080	B.1-1		6,079.00
14	11/30/2023	CASH INTERFUND	081-000-110001 081	B.1-1		191.00
14	11/30/2023	CASH INTERFUND	084-000-110001 084	B.1-1		5,808.00
14	11/30/2023	CASH INTERFUND	085-000-110001 085	B.1-1		2,086.00
14	11/30/2023	CASH INTERFUND	086-000-110001 086	B.1-1		2,197.00
14	11/30/2023	CASH INTERFUND	087-000-110001 087	B.1-1		3,539.00
14	11/30/2023	CASH INTERFUND	088-000-110001 088	B.1-1		2,161.00
14	11/30/2023	CASH INTERFUND	089-000-110001 089	B.1-1		17,874.00
14	11/30/2023	CASH INTERFUND	091-000-110001 091	B.1-1		1,893.00
14	11/30/2023	CASH INTERFUND	092-000-110001 092	B.1-1		1,459.00
14	11/30/2023	CASH INTERFUND	303-000-110001 303	B.1-1		35.00
14	11/30/2023	CASH INTERFUND	306-000-110001 306	B.1-1	1,159.00	
14	11/30/2023	CASH INTERFUND	308-000-110001 308	B.1-1		169.00
14	11/30/2023	CASH INTERFUND	309-000-110001 309	B.1-1	493.00	
14	11/30/2023	CASH INTERFUND	311-000-110001 311	B.1-1		58.00
14	11/30/2023	CASH INTERFUND	313-000-110001 313	B.1-1		5,343.00
14	11/30/2023	CASH INTERFUND	314-000-110001 314	B.1-1		3,165.00
14	11/30/2023	CASH INTERFUND	315-000-110001 315	B.1-1		5,751.00
14	11/30/2023	CASH INTERFUND	316-000-110001 316	B.1-1		1,199.00
14	11/30/2023	CASH INTERFUND	317-000-110001 317	B.1-1	134.00	
14	11/30/2023	CASH INTERFUND	374-000-110001 374	B.1-1	53,582.00	
14	11/30/2023	CASH INTERFUND	375-000-110001 375	B.1-1		7,055.00
14	11/30/2023	CASH INTERFUND	376-000-110001 376	B.1-1		17,702.00
14	11/30/2023	CASH INTERFUND	377-000-110001 377	B.1-1		48,408.00
14	11/30/2023	CASH INTERFUND	378-000-110001 378	B.1-1	4,559.00	
14	11/30/2023	CASH INTERFUND	379-000-110001 379	B.1-1		5,257.00
14	11/30/2023	CASH INTERFUND	917-000-110001 917	B.1-1		26,839.00
14	11/30/2023	INVESTMENT INTERFUND	001-000-120021 WF 001	B.1-1	251,781.00	
14	11/30/2023	INVESTMENT INTERFUND	002-000-120021 WF 002	B.1-1	10,310.00	
14	11/30/2023	INVESTMENT INTERFUND	003-000-120021 WF 003	B.1-1	19,128.00	

Lee County, Illinois
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Checked out by	Prepared by MCS 2/20/2024	MCS Reviewed	MJS Reviewed
Concurring	JF Reviewed JMF 2/24/2024	NM Reviewed	

Number	Date	Name	Account No	Reference	Debit	Credit
14	11/30/2023	INVESTMENT INTERFUND	004-000-120021 WF 004	B.1-1	11.00	
14	11/30/2023	INVESTMENT INTERFUND	006-000-120021 WF 006	B.1-1	12,806.00	
14	11/30/2023	INVESTMENT INTERFUND	007-000-120021 WF 007	B.1-1	13,858.00	
14	11/30/2023	INVESTMENT INTERFUND	008-000-120021 WF 008	B.1-1	10,251.00	
14	11/30/2023	INVESTMENT INTERFUND	009-000-120021 WF 009	B.1-1	8,641.00	
14	11/30/2023	INVESTMENT INTERFUND	010-000-120021 WF 010	B.1-1	611.00	
14	11/30/2023	INVESTMENT INTERFUND	012-000-120021 WF 012	B.1-1	2,950.00	
14	11/30/2023	INVESTMENT INTERFUND	015-000-120021 WF 015	B.1-1	5,025.00	
14	11/30/2023	INVESTMENT INTERFUND	017-000-120021 WF 017	B.1-1	22,765.00	
14	11/30/2023	INVESTMENT INTERFUND	020-000-120021 WF 020	B.1-1	1,072.00	
14	11/30/2023	INVESTMENT INTERFUND	022-000-120021 WF 022	B.1-1	648,952.00	
14	11/30/2023	INVESTMENT INTERFUND	025-000-120021 WF 025	B.1-1	137,108.00	
14	11/30/2023	INVESTMENT INTERFUND	028-000-120021 WF 028	B.1-1	930.00	
14	11/30/2023	INVESTMENT INTERFUND	030-000-120021 WF 030	B.1-1	192,341.00	
14	11/30/2023	INVESTMENT INTERFUND	031-000-120021 WF 031	B.1-1	56,920.00	
14	11/30/2023	INVESTMENT INTERFUND	032-000-120021 WF 032	B.1-1	141,657.00	
14	11/30/2023	INVESTMENT INTERFUND	040-000-120021 WF 040	B.1-1	6,827.00	
14	11/30/2023	INVESTMENT INTERFUND	041-000-120021 WF 041	B.1-1	74,761.00	
14	11/30/2023	INVESTMENT INTERFUND	050-000-120021 WF 050	B.1-1	16.00	
14	11/30/2023	INVESTMENT INTERFUND	060-000-120021 WF 060	B.1-1	2,263.00	
14	11/30/2023	INVESTMENT INTERFUND	062-000-120021 WF 062	B.1-1	495.00	
14	11/30/2023	INVESTMENT INTERFUND	065-000-120021 WF 065	B.1-1	545.00	
14	11/30/2023	INVESTMENT INTERFUND	070-000-120021 WF 070	B.1-1	526.00	
14	11/30/2023	INVESTMENT INTERFUND	071-000-120021 WF 071	B.1-1	14,176.00	
14	11/30/2023	INVESTMENT INTERFUND	075-000-120021 WF 075	B.1-1	840.00	
14	11/30/2023	INVESTMENT INTERFUND	077-000-120021 WF 077	B.1-1	2,943.00	
14	11/30/2023	INVESTMENT INTERFUND	080-000-120021 WF 080	B.1-1	6,079.00	
14	11/30/2023	INVESTMENT INTERFUND	081-000-120021 WF 081	B.1-1	191.00	
14	11/30/2023	INVESTMENT INTERFUND	084-000-120021 WF 084	B.1-1	5,808.00	
14	11/30/2023	INVESTMENT INTERFUND	085-000-120021 WF 085	B.1-1	2,086.00	
14	11/30/2023	INVESTMENT INTERFUND	086-000-120021 WF 086	B.1-1	2,197.00	
14	11/30/2023	INVESTMENT INTERFUND	087-000-120021 WF 087	B.1-1	3,539.00	
14	11/30/2023	INVESTMENT INTERFUND	088-000-120021 WF 088	B.1-1	2,161.00	
14	11/30/2023	INVESTMENT INTERFUND	089-000-120021 WF 089	B.1-1	17,874.00	
14	11/30/2023	INVESTMENT INTERFUND	091-000-120021 WF 091	B.1-1	1,893.00	
14	11/30/2023	INVESTMENT INTERFUND	092-000-120021 WF 092	B.1-1	1,459.00	
14	11/30/2023	INVESTMENT INTERFUND	303-000-120021 WF 303	B.1-1	35.00	
14	11/30/2023	INVESTMENT INTERFUND	306-000-120021 WF 306	B.1-1		1,159.00
14	11/30/2023	INVESTMENT INTERFUND	308-000-120021 WF 308	B.1-1	169.00	
14	11/30/2023	INVESTMENT INTERFUND	309-000-120021 WF 309	B.1-1		493.00
14	11/30/2023	INVESTMENT INTERFUND	311-000-120021 WF 311	B.1-1	58.00	
14	11/30/2023	INVESTMENT INTERFUND	313-000-120021 WF 313	B.1-1	5,343.00	
14	11/30/2023	INVESTMENT INTERFUND	314-000-120021 WF 314	B.1-1	3,165.00	
14	11/30/2023	INVESTMENT INTERFUND	315-000-120021 WF 315	B.1-1	5,751.00	
14	11/30/2023	INVESTMENT INTERFUND	316-000-120021 WF 316	B.1-1	1,199.00	
14	11/30/2023	INVESTMENT INTERFUND	317-000-120021 WF 317	B.1-1		134.00
14	11/30/2023	INVESTMENT INTERFUND	374-000-120021 WF 374	B.1-1		53,582.00
14	11/30/2023	INVESTMENT INTERFUND	375-000-120021 WF 375	B.1-1	7,055.00	
14	11/30/2023	INVESTMENT INTERFUND	376-000-120021 WF 376	B.1-1	17,702.00	
14	11/30/2023	INVESTMENT INTERFUND	377-000-120021 WF 377	B.1-1	48,408.00	
14	11/30/2023	INVESTMENT INTERFUND	378-000-120021 WF 378	B.1-1		4,559.00
14	11/30/2023	INVESTMENT INTERFUND	379-000-120021 WF 379	B.1-1	5,257.00	
14	11/30/2023	INVESTMENT INTERFUND	917-000-120021 WF 917	B.1-1	26,839.00	

To reclassify the County
 Investments into a separate fund

Lee County, Illinois
 Year End: November 30, 2023
 Accrual Adjusting Journal Entries
 Date: 12/1/2022 To 11/30/2023

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Checked out by	Prepared by MCS 2/20/2024	MCS Reviewed	MJS Reviewed
Concurring	JF Reviewed JMF 2/24/2024	NM Reviewed	

Number	Date	Name	Account No	Reference	Debit	Credit
(CLIENT DO NOT POST)						
16	11/30/2023	Accounts Payable	9021 911	DD.1-1	67,678.00	
16	11/30/2023	TC Dispatch Contractual Service	9303 911	DD.1-1		14,883.00
16	11/30/2023	EMD Hardware/Software	9325 911	DD.1-1		52,795.00
To reverse some expenses due to them not being FY23 AP (CLIENT DO NOT POST)						
17	11/30/2023	FEES COLLECTED	025-070-440010 025	D. 1. 1		86,185.00
17	11/30/2023	ACCOUNTS RECEIVABLE	025-110020-000 025	D. 1. 1	86,185.00	
Wipfli accrual entry to record October and November 2023 landfill host fees not received until January 2024. (CLIENT DO NOT POST)						
18	11/30/2023	ACCOUNTS PAYABLE LIABILITY	374-000-210010 374	DD. 1	71,375.00	
18	11/30/2023	DISPATCHERS/ DRIVERS	374-110-530201 374	DD. 1		71,375.00
18	11/30/2023	Accounts Payable	377-000-210010 377	DD. 1		157,959.00
18	11/30/2023	Trailways	377-110-530105 377	DD. 1	157,959.00	
to reverse expenses that are not payable as fiscal end. (CLIENT DO NOT POST)						
19	11/30/2023	STATE GRANT REVENUE	374-110-471001 374	D.10	184,735.00	
19	11/30/2023	TRANSFERS IN	374-110-610000 374	D.10		184,735.00
19	11/30/2023	STATEGRANTREVENUE	375-110-471001 375	D.10		184,735.00
19	11/30/2023	STATEGRANTREVENUE	375-110-471001 375	D.10		744,870.00
19	11/30/2023	STATE GRANT REVENUE	376-110-471001 376	D.10	744,870.00	
19	11/30/2023	TRANSFERS IN	376-110-610000 376	D.10		744,870.00
19	11/30/2023	TRANSFER OUT	375-110-620000 WF 375	D.10	184,735.00	
19	11/30/2023	TRANSFER OUT	375-110-620000 WF 375	D.10	744,870.00	
To reclassify some of the grant revenue (CLIENT DO NOT POST)						
20	11/30/2023	MISC REVENUE	001-000-490090 001	FGTB	15,790.00	
20	11/30/2023	IEAMA- RADON	041-076-471006 041	FGTB	208.00	
20	11/30/2023	IDPH-POTABLE WATERSUPPLY GRANT	041-076-471008 041	FGTB		313.00
20	11/30/2023	IDHS- WIC GRANT	041-076-471010 041	FGTB	1.00	
20	11/30/2023	IDHS-BF PEER CONSELING	041-076-471011 041	FGTB	1.00	
20	11/30/2023	IDHS- FCM HWIL/HRIF	041-076-471014 041	FGTB	113,794.00	
20	11/30/2023	IDPH- FAMILY PLANNING GRANT	041-076-471015 041	FGTB	84,187.00	
20	11/30/2023	IDPH Covid Crisis 22	041-076-471026 041	FGTB	836.00	
20	11/30/2023	NEHA/FDA, Retail Flexible Funding Grant	041-076-471029 041	FGTB		138.00
20	11/30/2023	IDPH-Covid 19 2023 Grant	041-076-471031 041	FGTB	941.00	
20	11/30/2023	SIPA Grant	041-076-471032 041	FGTB	313,292.00	
20	11/30/2023	MISC REVENUE	041-076-490090 041	FGTB		2.00
20	11/30/2023	MISC REVENUE	041-076-490090 041	FGTB		208.00
20	11/30/2023	MISC REVENUE	041-076-490090 041	FGTB	313.00	
20	11/30/2023	MISC REVENUE	041-076-490090 041	FGTB	138.00	
20	11/30/2023	MISC REVENUE	041-076-490090 041	FGTB		941.00
20	11/30/2023	MISC REVENUE	041-076-490090 041	FGTB		836.00
20	11/30/2023	GRANT REVENUE	302-007-471001 302	FGTB		7,360.00
20	11/30/2023	GRANTS RECEIVABLE	302-120200-000 302	FGTB	7,360.00	
20	11/30/2023	GRANT REVENUE	305-029-471001 305	FGTB		9,265.00

Lee County, Illinois
Year End: November 30, 2023
Accrual Adjusting Journal Entries
Date: 12/1/2022 To 11/30/2023

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Checked out by	Prepared by MCS 2/20/2024	MCS Reviewed	MJS Reviewed
Concurring	JF Reviewed JMF 2/24/2024	NM Reviewed	

Number	Date	Name	Account No	Reference	Debit	Credit
20	11/30/2023	GRANT REVENUE	309-007-471001 309	FGTB		15,856.00
20	11/30/2023	Highway Safety Grant Revenue	001-004-451001 WF 001	FGTB		15,790.00
20	11/30/2023	DEFERRED GRANT REVENUE	041-000-219000 WF 041	FGTB		313,292.00
20	11/30/2023	GRANT RECEIVABLES	305-000-114900 WF 305	FGTB	9,265.00	
20	11/30/2023	DUE FROM STATE OF ILLINOIS	309-000-110133 WF 309	FGTB	15,856.00	
20	11/30/2023	IDHS- FCM HWIL/HRIF (STATE PORTION)	041-076-471014.1 WF 041	FGTB		113,794.00
20	11/30/2023	IDPH- FAMILY PLANNING (STATE PORTION)	041-076-471015.1 WF 041	FGTB		84,187.00
To have the grant revenue tie the SA MP SUM (CLIENT DO NOT POST)						
21	11/30/2023	CONSTRUCTION IN PROGRESS	034-000-1610.110 G34E-911	P.1-1		14,700.00
21	11/30/2023	FURNITURE AND EQUIPMENT	034-000-1620.130 G34E-911	P.1-1	29,400.00	
21	11/30/2023	ACCUMULATED DEPRECIATION - BUILDINGS	034-000-1670.120 G34E-911	P.1-1		2,491.00
21	11/30/2023	ACCUMULATED DEPRECIATION - BUILDING	034-000-1670.121 G34E-911	P.1-1		18,007.00
21	11/30/2023	ACCUMULATED DEPRECIATION - FURNITUR	034-000-1670.130 G34E-911	P.1-1		150,265.00
21	11/30/2023	E-911 EXPENSE ADJUSTMENT	034-000-5500.000 G34E-911	P.1-1	170,763.00	
21	11/30/2023	CAPITAL OUTLAY ADJUSTMENT	034-000-5600.000 G34E-911	P.1-1		14,700.00
To record GASB 34 fixed asset activity for ETSB. (CLIENT DO NOT POST)						
22	11/30/2023	Radio System/Infrastructure	9312 911	P.1-1		14,700.00
22	11/30/2023	CAPITAL OUTLAY	9499 WF 911	P.1-1	14,700.00	
To record fixed asset activity for ETSB (CLIENT DO NOT POST)						
23	11/30/2023	CONSTRUCTION IN PROGRESS	G34-000-1610.110 G34	P. 1	248,625.00	
23	11/30/2023	CONSTRUCTION IN PROGRESS	G34-000-1610.110 G34	P. 1		102,378.00
23	11/30/2023	BUILDING AND BUILDING IMPROVEMENTS	G34-000-1620.120 G34	P. 1		
23	11/30/2023	FURNITURE AND EQUIPMENT	G34-000-1620.130 G34	P. 1	573,381.00	
23	11/30/2023	INFRASTRUCTURE	G34-000-1620.140 G34	P. 1	1,853,493.00	
23	11/30/2023	ACCUMULATED DEPRECIATION - BUILDING	G34-000-1670.120 G34	P. 1		1,044,320.00
23	11/30/2023	ACCUMULATED DEPRECIATION - FURNITUR	G34-000-1670.130 G34	P. 1		1,009,085.00
23	11/30/2023	ACCUMULATED DEPRECIATION - FURNITUR	G34-000-1670.130 G34	P. 1		
23	11/30/2023	ACCUMULATED DEPRECIATION - INTANGIBL	G34-000-1670.135 G34	P. 1		50,182.00
23	11/30/2023	ACCUMULATED DEPRECIATION - INFRASTR	G34-000-1670.140 G34	P. 1		230,884.00
23	11/30/2023	GENERAL GOVERNMENT EXPENSE ADJUST	G34-000-5100.000 G34	P. 1	874,654.00	
23	11/30/2023	PUBLIC SAFETY EXPENSE ADJUSTMENT	G34-000-5150.000 G34	P. 1	602,660.00	
23	11/30/2023	JUDICIARY AND LEGAL EXPENSE ADJUSTME	G34-000-5250.000 G34	P. 1	429,704.00	
23	11/30/2023	HIGHWAY AND STREETS ADJUSTMENT	G34-000-5300.100 G34	P. 1	427,453.00	
23	11/30/2023	CAPITAL OUTLAY EXPENSE ADJUSTMENT	G34-000-5600.000 G34	P. 1		2,573,121.00
Wipfli GASB34 entry to record current year activity on capital assets (CLIENT DO NOT POST)						
24	11/30/2023	BUILDINGS/IMPROVEMENTS	022-000-580301 022	P. 1		188,132.00
24	11/30/2023	EQUIP & FURN	022-000-580401 022	P. 1		30,960.00
24	11/30/2023	VEHICLES	022-000-580501 022	P. 1		140,492.00
24	11/30/2023	EQUIP & FURN	030-070-580401 030	P. 1		45,148.00
24	11/30/2023	CONTRACTUAL SERVICES	031-070-530202 031	P. 1		161,289.00
24	11/30/2023	PROJECT EXPENSES	032-070-580201 032	P. 1		164,393.00
24	11/30/2023	MISC REVENUE	033-070-490090 033	P. 1	2,500.00	
24	11/30/2023	EXPENDITURES	033-070-580201 033	P. 1		1,280,311.00
24	11/30/2023	MISC EXP	308-015-590030 308	P. 1		494,316.00

Lee County, Illinois
 Year End: November 30, 2023
 Accrual Adjusting Journal Entries
 Date: 12/1/2022 To 11/30/2023

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Checked out by	Prepared by MCS 2/20/2024	MCS Reviewed	MJS Reviewed
Concurring	JF Reviewed JMF 2/24/2024	NM Reviewed	

Number	Date	Name	Account No	Reference	Debit	Credit
24	11/30/2023	MISC EXP	311-002-580401 311	P. 1		70,580.00
24	11/30/2023	CAPITAL OUTLAY	022-560000-000 WF 022	P. 1	359,584.00	
24	11/30/2023	CAPITAL OUTLAY	030-560000-000 WF 030	P. 1	45,148.00	
24	11/30/2023	Capital Outlay	031-560000-000 WF 031	P. 1	161,289.00	
24	11/30/2023	CAPITAL OUTLAY	032-560000-000 WF 032	P. 1	164,393.00	
24	11/30/2023	CAPITAL OUTLAY	033-560000-000 WF 033	P. 1	1,277,811.00	
24	11/30/2023	Capital Outlay	308-560000-000 WF 308	P. 1	494,316.00	
24	11/30/2023	CAPITAL FUND	311-560000-000 WF 311	P. 1	70,580.00	
Wipfli reclassifying entry to reclassify capital outlay expenses (CLIENT DO NOT POST)						
25	11/30/2023	CASH INTERFUND	001-000-110001 001	A.1, D100. 1		26,117.00
25	11/30/2023	DUE FROM TOURISM	001-000-240100 001	A.1, D100. 1	26,117.00	
25	11/30/2023	CASH INTERFUND	306-000-110001 306	A.1, D100. 1	16,950.00	
25	11/30/2023	DUE TO OTHER FUNDS	306-000-240100 306	A.1, D100. 1		16,950.00
25	11/30/2023	CASH INTERFUND	309-000-110001 309	A.1, D100. 1	7,207.00	
25	11/30/2023	DUE TO OTHER FUNDS	309-000-240100 309	A.1, D100. 1		7,207.00
25	11/30/2023	CASH INTERFUND	317-000-110001 317	A.1, D100. 1	1,960.00	
25	11/30/2023	DUE TO OTHER FUNDS	317-000-240100 WF 317	A.1, D100. 1		1,960.00
Wipfli entry to record interfund balances to cover negative cash balances. (CLIENT DO NOT POST)						
26	11/30/2023	INVESTED IN CAPITAL ASSETS, NET	G34-000-3100.100 G34	SS. 3		656,707.00
26	11/30/2023	GASB34 FUND BALANCE	G34-000-3600.100 G34	SS. 3	656,707.00	
Wipfli reclassifying entry to correct current year net investment in capital assets (CLIENT DO NOT POST)						
					106,352,861.00	106,352,861.00

Net Income (Loss) 1,575,237.00

Signature: Paul Rudolphi
Paul Rudolphi (Apr 4, 2024 10:56 CDT)
 Email: prudolphi@countyoflee.org

Signature: Reid S Mitchell
Reid S Mitchell (Apr 4, 2024 11:12 CDT)
 Email: rmitchell@countyoflee.org

Signature: Robert J. Olson
Robert J. Olson (Apr 4, 2024 11:01 CDT)
 Email: leecochair@countyoflee.org