

DEKALB COUNTY, ILLINOIS
AUDITOR'S COMMUNICATION TO THE
COUNTY BOARD
For the Year Ended
December 31, 2011



Certified Public Accountants & Advisors

DEKALB COUNTY, ILLINOIS
AUDITOR’S COMMUNICATION TO THE COUNTY BOARD
TABLE OF CONTENTS

	<u>Page(s)</u>
COVER LETTER	1
REQUIRED COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE	2-18
• Adjusting Journal Entries	
• Passed Adjustments	
MANAGEMENT LETTER.....	19-27
FIRM OVERVIEW	



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

Members of American Institute of
Certified Public Accountants

April 23, 2012

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 January 9, 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 23, 2012

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, each major fund, and the aggregate remaining fund information of DeKalb County for the year ended December 31, 2011, and have issued our report thereon dated April 23, 2012. Professional standards require that we provide you with 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 November 7, 2011, 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, 2011, except for the implementation of GASB Statements No. 54, No. 59, and No. 61. 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.

The disclosures in the financial statements are neutral, consistent, and clear. 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 trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Additionally, we have proposed several audit adjustments that have been reflected in the December 31, 2011 financial statements and have been provided separately.

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 23, 2012.

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 governmental unit's auditors. However, these discussed occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is 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.

We appreciate the courtesies extended to us by the County. If you have any questions regarding the purpose of this letter or the requirement mentioned, please give me a call.

Sincerely,



Sikich LLP

By: Frederick G. Lantz, CPA

Partner-in-Charge, Government Services

DeKalb County
Year End: December 31, 2011
Adjusting Journal Entries
Date: 1/1/2011 To 12/31/2011

Number	Date	Name	Account No	Debit	Credit
1	12/31/2011	ACCOUNTS RECEIVABLE	1234-1000.600 D-1234	106,475.14	
1	12/31/2011	ACCOUNTS RECEIVABLE	3771-1000.600 D-3771	83,272.16	
1	12/31/2011	COUNTY MOTOR FUEL TAX MOTOR FUEL TA	1234-3540.3351 D-1234		-106,475.14
1	12/31/2011	TOWNSHIP MOTOR FUEL MOTOR FUEL TAX	3771-3560.3351 D-3771		-83,272.16
To record December allotment received in January.					
2	12/31/2011	DUE TO CAPITAL IMPROV RES	1213-1000.1869 D-1213		-655,113.00
2	12/31/2011	PBC LEASE CONT. TO PBC COM OUTREACH	1213-5210.9984 D-1213	655,113.00	
2	12/31/2011	FUND BALANCE	8740-1000.2299 CO8740	655,113.00	
2	12/31/2011	COMMUNITY OUTREACH BUILD. CONT.FR:PBC	8740-7740.5913 CO8740		-655,113.00
To correct fund balance in the community outreach building fund and properly show the advance to/from the PBC lease fund and Capital Improvement Reserve fund					
3	12/31/2011	ACCOUNTS RECEIVABLE	1232-1000.600 D-1232	36,574.03	
3	12/31/2011	ENGINEERING CONT.FR:FED. HWY. MATCH	1232-3520.5925 D-1232		-36,574.03
3	12/31/2011	COMMUNITY SERVICES CONT.FR:COMM.SVC	1243-4410.5934 D-1243	800.00	
3	12/31/2011	COMMUNITY SERVICES ARRA CSBG GRANT	1243-4410.8108 D-1243		-800.00
3	12/31/2011	HISTORY ROOM DONATIONS	3774-6530.5701 D-3774		-132.00
3	12/31/2011	HISTORY ROOM CONT.FR:GENERAL FUND	3774-6530.5901 D-3774	132.00	
To record transfers in the correct account and correct period					
4	12/31/2011	TOWNSHIP BRIDGE STATE AID	3772-3570.4231 D-3772	165,031.43	
4	12/31/2011	TOWNSHIP BRIDGE CONT.TO:AID TO BRID	3772-3570.9923 D-3772		-165,031.43
To correct township bridges revenues/expenditures for amounts recorded as revenue and expenditures in same fund					
5	12/31/2011	ACCOUNTS RECEIVABLE	1111-1000.600 D-1111		-74,528.70
5	12/31/2011	NON-DEPARTMENTAL SERVICES INHERITAN	1111-1290.3341 D-1111	74,528.70	
Sikich entry to reverse inheritance recognized as revenue in 2010 double recorded as revenue and receivable in 2011.					
6	12/31/2011	ACCOUNTS RECEIVABLE	1111-1000.600 D-1111	84,420.49	
6	12/31/2011	NON-DEPARTMENTAL SERVICES STATE INC	1111-1290.3311 D-1111		-84,420.49
Sikich entry reverse 2010 state income tax payment reversd twice by client in FY 2011.					
7	12/31/2011	ACCOUNTS RECEIVABLE	8500-1000.600 SF8500	730,000.00	
7	12/31/2011	LEASE RECEIVABLE	8500-1000.660 SF8500		-730,000.00
7	12/31/2011	LEASE RECEIVABLE	8500-1000.660 SF8500		-760,000.00
7	12/31/2011	DEFERRED REVENUES	8500-1000.1122 SF8500	12,666.67	
7	12/31/2011	BONDS PAYABLE	8500-1000.1133 SF8500	570,000.00	
7	12/31/2011	BONDS PAYABLE	8500-1000.1133 SF8500	760,000.00	
7	12/31/2011	HEALTH FACILITY DEBT SERV BLDG LEAS	8500-7510.4721 SF8500		-9,500.00
7	12/31/2011	HEALTH FACILITY DEBT SERV BLDG LEAS	8500-7510.4722 SF8500	166,833.33	

Number	Date	Name	Account No	Debit	Credit
7	12/31/2011	HEALTH FACILITY DEBT SERV BLDG LEAS	8500-7510.4722 SF8500		
7	12/31/2011	HEALTH FACILITY DEBT SERV PRINCIPAL	8500-7510.7901 SF8500		-760,000.00
To correct sinking fund entries					
8	12/31/2011	CIRCUIT CLERK CRIMINAL FINES	1111-2310.5011 D-1111		-91,459.87
8	12/31/2011	CIRCUIT CLERK TRAFFIC FINES	1111-2310.5021 D-1111	91,459.87	
To reclassify Circuit Clerk Criminal Finals recorded by the County as Traffic Fines for September to December 2011 receipts.					
9	12/31/2011	ISSUANCE COSTS 2005 BOND	8500-1000.551 SF8500		-8,275.53
9	12/31/2011	UNAMORTIZED LOSS ON REFUN	8500-1000.552 SF8500		-3,333.33
9	12/31/2011	INTEREST PAYABLE	8500-1000.1134 SF8500	2,533.33	
9	12/31/2011	PREMIUM ON 2005 BONDS	8500-1000.1143 SF8500	17,745.05	
9	12/31/2011	HEALTH FACILITY DEBT SERV INTEREST	8500-7510.7911 SF8500		-2,533.33
9	12/31/2011	HEALTH FACILITY DEBT SERV PAYMENT T	8500-7510.7921 SF8500	8,275.53	
9	12/31/2011	HEALTH FACILITY DEBT SERV AMORTZ. L	8500-7510.7922 SF8500	3,333.33	
9	12/31/2011	HEALTH FACILITY DEBT SERV AMORTIZAT	8500-7510.7923 SF8500		-17,745.05
To record debt adjustments for PBC					
10	12/31/2011	ISSUANCE COSTS 2005 BOND	2501-1000.551 D-2501		-6,206.65
10	12/31/2011	RESTRICTED CASH	2501-1000.560 D-2501	2,274.38	
10	12/31/2011	GENERAL BONDS PAYABLE	2501-1000.1135 D-2501	1,900.00	
10	12/31/2011	PREMIUM ON 2005 BONDS	2501-1000.1143 D-2501	13,308.78	
10	12/31/2011	NURSING-ADMINISTRATION INTEREST	2501-3980.5501 D-2501		-530.00
10	12/31/2011	NURSING-ADMINISTRATION INTEREST	2501-3980.5501 D-2501		-1,744.75
10	12/31/2011	NURSING-ADMINISTRATION INTEREST ON	2501-3980.7911 D-2501		-20,649.62
10	12/31/2011	NURSING-ADMINISTRATION INTEREST ON	2501-3980.7911 D-2501	18,750.00	
10	12/31/2011	AMORTIZATION ISSUE COSTS	2501-3981.7921 D-2501	6,206.65	
10	12/31/2011	AMORTIZATION PREMIUM	2501-3981.7923 D-2501		-13,308.79
To adjust nursing home amounts for PBC bonds					
11	12/31/2011	ACCOUNTS RECEIVABLE	1241-1000.600 D-1241		-140,937.43
11	12/31/2011	GRANTS RECEIVABLE	1241-1000.615 D-1241	140,937.43	
To adjust between health grant AR and regular health AR p/d/w client					
12	12/31/2011	ISSUANCE COSTS 2005 BOND	4901-1000.551 D-4901	297,031.19	
12	12/31/2011	UNAMORTIZED LOSS ON REFUN	4901-1000.552 D-4901	4,436.27	
12	12/31/2011	AMORTIZATION OF ISSUANCE COSTS	4901-6520.551 D-4901	2,068.88	
12	12/31/2011	FUND BALANCE	4901-1000.2299 D-4901		-303,536.34
To correct GLTDAG opening balances and record amortization on 2005 Bond					
13	12/31/2011	ISSUANCE COST 2010-A AMER	4901-1000.553 D-4901		-12,586.35
13	12/31/2011	ISSUANCE COSTS 2010 B REC	4901-1000.554 D-4901		-5,914.40
13	12/31/2011	AMORTIZATION OF ISSUANCE COSTS	4901-6520.551 D-4901	18,500.75	
13	12/31/2011	AMORTIZATION PREMIUM ON 2005 BONDS	4901-6520.552 D-4901		-4,436.26
13	12/31/2011	BONDS PAYABLE	4901-1000.1133 D-4901	630,000.00	
13	12/31/2011	INTEREST PAYABLE	4901-1000.1138 D-4901	107,513.84	
13	12/31/2011	PREMIUM ON 2005 BONDS	4901-1000.1143 D-4901	4,436.26	
13	12/31/2011	LTD PRINCIPAL PAYMENTS	4901-6520.7901 D-4901		-630,000.00

Number	Date	Name	Account No	Debit	Credit
13	12/31/2011	INTEREST EXPENSE	4901-6520.7905 D-4901		-107,513.84
		To record GLTDAG adjustments			
14	12/31/2011	RETIREMENT IMRF (STATE RETIREMENT)	1211-5220.6502 D-1211		-317,254.18
14	12/31/2011	General Govt	1211-5220.9910 D-1211	57,708.54	
14	12/31/2011	Public safety	1211-5220.9911 D-1211	68,051.02	
14	12/31/2011	Health & welfare	1211-5220.9912 D-1211	166,463.27	
14	12/31/2011	Highways & streets	1211-5220.9913 D-1211	25,031.35	
		To record IMRF rate stabilization reclassification entry			
15	12/31/2011	PREPAID EXPENSES	1223-1000.750 D-1223	20,417.00	
15	12/31/2011	COURT AUTOMATION MAINTENANCE - SOFT	1223-5340.8021 D-1223		-20,417.00
		To reclassify the unamortized portion of Professional Services that should have been recorded as a prepaid asset.			
16	12/31/2011	ACCRUED PAYROLL	2501-1000.1110 D-2501		-10,176.83
16	12/31/2011	NURSING-REHABILITATION SALARIES	2501-3840.6005 D-2501	451.11	
16	12/31/2011	NURSING-REHABILITATION OVERTIME	2501-3840.6111 D-2501		-30.42
16	12/31/2011	NURSING-REHABILITATION PREMIUM HOLI	2501-3840.6121 D-2501	236.96	
16	12/31/2011	NURSING-REHABILITATION WEEKEND PAY	2501-3840.6125 D-2501	31.13	
16	12/31/2011	NURSING-SOCIAL SERVICES SALARIES	2501-3860.6005 D-2501	154.99	
16	12/31/2011	NURSING-SOCIAL SERVICES OVERTIME	2501-3860.6111 D-2501		-20.46
16	12/31/2011	NURSING-SOCIAL SERVICES ON CALL	2501-3860.6115 D-2501		-135.71
16	12/31/2011	NURSING-SOCIAL SERVICES WEEKEND PAY	2501-3860.6125 D-2501	2.13	
16	12/31/2011	NURSING-PATIENT ACTIVITY SALARIES	2501-3870.6005 D-2501	634.08	
16	12/31/2011	NURSING-PATIENT ACTIVITY OVERTIME	2501-3870.6111 D-2501		-9.09
16	12/31/2011	NURSING-PATIENT ACTIVITY PREMIUM HO	2501-3870.6121 D-2501	24.47	
16	12/31/2011	NURSING-PATIENT ACTIVITY SHIFT DIFF	2501-3870.6123 D-2501	16.86	
16	12/31/2011	NURSING-PATIENT ACTIVITY WEEKEND PA	2501-3870.6125 D-2501	8.05	
16	12/31/2011	NURSING-DIETARY SALARIES	2501-3880.6005 D-2501	359.89	
16	12/31/2011	NURSING-DIETARY OVERTIME	2501-3880.6111 D-2501	259.63	
16	12/31/2011	NURSING-DIETARY PREMIUM HOLIDAY	2501-3880.6121 D-2501		-503.58
16	12/31/2011	NURSING-DIETARY SHIFT DIFFERENTIAL	2501-3880.6123 D-2501		-28.49
16	12/31/2011	NURSING-DIETARY EXTRA DUTY PAY	2501-3880.6124 D-2501	42.14	
16	12/31/2011	NURSING-DIETARY WEEKEND PAY	2501-3880.6125 D-2501	13.96	
16	12/31/2011	SPECIAL CARE UNIT SALARIES	2501-3930.6005 D-2501	1,449.83	
16	12/31/2011	SPECIAL CARE UNIT OVERTIME	2501-3930.6111 D-2501	769.54	
16	12/31/2011	SPECIAL CARE UNIT PREMIUM HOLIDAY	2501-3930.6121 D-2501		-135.14
16	12/31/2011	SPECIAL CARE UNIT SUPERVISORY DIFFE	2501-3930.6122 D-2501		-20.20
16	12/31/2011	SPECIAL CARE UNIT SHIFT DIFFERENTIA	2501-3930.6123 D-2501	138.45	
16	12/31/2011	SPECIAL CARE UNIT EXTRA DUTY PAY	2501-3930.6124 D-2501		-34.29
16	12/31/2011	SPECIAL CARE UNIT WEEKEND PAY	2501-3930.6125 D-2501	21.73	
16	12/31/2011	SPECIAL CARE UNIT HEALTH INSURANCE	2501-3930.6511 D-2501	184.00	
16	12/31/2011	NURSING-NURSING UTILIZATION REVIEW	2501-3950.8408 D-2501	25.00	
16	12/31/2011	NURSING-ENVIRONMENTAL SER SALARIES	2501-3960.6005 D-2501	349.79	
16	12/31/2011	NURSING-ENVIRONMENTAL SER OVERTIME	2501-3960.6111 D-2501		-6.05
16	12/31/2011	NURSING-ENVIRONMENTAL SER PREMIUM H	2501-3960.6121 D-2501		-242.00
16	12/31/2011	NURSING-ENVIRONMENTAL SER SHIFT DIF	2501-3960.6123 D-2501	33.36	
16	12/31/2011	NURSING-ENVIRONMENTAL SER WEEKEND P	2501-3960.6125 D-2501	9.70	
16	12/31/2011	NURSING-MAINTENANCE SALARIES	2501-3970.6005 D-2501		-275.06
16	12/31/2011	NURSING-MAINTENANCE OVERTIME	2501-3970.6111 D-2501	580.89	
16	12/31/2011	NURSING-MAINTENANCE ON CALL	2501-3970.6115 D-2501	46.76	
16	12/31/2011	NURSING-MAINTENANCE PREMIUM HOLIDAY	2501-3970.6121 D-2501		-4.14
16	12/31/2011	NURSING-MAINTENANCE WEEKEND PAY	2501-3970.6125 D-2501		-1.04
16	12/31/2011	NURSING-ADMINISTRATION SALARIES	2501-3980.6005 D-2501	180.99	
16	12/31/2011	NURSING-ADMINISTRATION OVERTIME	2501-3980.6111 D-2501		-2.41

Number	Date	Name	Account No	Debit	Credit
16	12/31/2011	NURSING-ADMINISTRATION PREMIUM HOLI	2501-3980.6121 D-2501		-35.73
16	12/31/2011	NURSING-ADMINISTRATION SHIFT DIFFER	2501-3980.6123 D-2501	0.81	
16	12/31/2011	NURSING-ADMINISTRATION WEEKEND PAY	2501-3980.6125 D-2501	1.07	
16	12/31/2011	NURSING-ADMINISTRATION DEFERRED COM	2501-3980.6231 D-2501	6.57	
16	12/31/2011	NONCERTIFIED RN SALARIES	2501-3950-3951.6005 D-2501		-3,799.86
16	12/31/2011	NONCERTIFIED RN OVERTIME	2501-3950-3951.6111 D-2501		-239.41
16	12/31/2011	NONCERTIFIED RN PREMIUM HOLIDAY	2501-3950-3951.6121 D-2501		-1,731.55
16	12/31/2011	NONCERTIFIED RN SUPERVISORY DIFF	2501-3950-3951.6122 D-2501	88.32	
16	12/31/2011	NONCERTIFIED RN SHIFT DIFFERENTI	2501-3950-3951.6123 D-2501		-161.89
16	12/31/2011	NONCERTIFIED RN EXTRA DUTY PAY	2501-3950-3951.6124 D-2501		-39.29
16	12/31/2011	NONCERTIFIED RN WEEKEND PAY	2501-3950-3951.6125 D-2501		-18.04
16	12/31/2011	NONCERTIFIED LPN SALARIES	2501-3950-3952.6005 D-2501	2,038.93	
16	12/31/2011	NONCERTIFIED LPN OVERTIME	2501-3950-3952.6111 D-2501	409.39	
16	12/31/2011	NONCERTIFIED LPN PREMIUM HOLIDAY	2501-3950-3952.6121 D-2501		-27.42
16	12/31/2011	NONCERTIFIED LPN SHIFT DIFFERENT	2501-3950-3952.6123 D-2501	202.61	
16	12/31/2011	NONCERTIFIED LPN EXTRA DUTY PAY	2501-3950-3952.6124 D-2501	207.14	
16	12/31/2011	NONCERTIFIED LPN WEEKEND PAY	2501-3950-3952.6125 D-2501		-5.04
16	12/31/2011	NONCERTIFIED LPN HEALTH INSURANC	2501-3950-3952.6511 D-2501		-159.71
16	12/31/2011	NONCERTIFIED CNA SALARIES	2501-3950-3953.6005 D-2501	1,960.76	
16	12/31/2011	NONCERTIFIED CNA WORK.COMP.INS.	2501-3950-3953.6091 D-2501	789.80	
16	12/31/2011	NONCERTIFIED CNA OVERTIME	2501-3950-3953.6111 D-2501	1,982.45	
16	12/31/2011	NONCERTIFIED CNA PREMIUM HOLIDAY	2501-3950-3953.6121 D-2501		-852.89
16	12/31/2011	NONCERTIFIED CNA SHIFT DIFFERENT	2501-3950-3953.6123 D-2501	435.43	
16	12/31/2011	NONCERTIFIED CNA EXTRA DUTY PAY	2501-3950-3953.6124 D-2501	484.29	
16	12/31/2011	NONCERTIFIED CNA WEEKEND PAY	2501-3950-3953.6125 D-2501	67.56	
16	12/31/2011	NONCERTIFIED CNA HEALTH INSURANC	2501-3950-3953.6511 D-2501	244.00	
16	12/31/2011	CERTIFIED RN SALARIES	2501-3950-3954.6005 D-2501	586.22	
16	12/31/2011	CERTIFIED RN OVERTIME	2501-3950-3954.6111 D-2501	663.38	
16	12/31/2011	CERTIFIED RN ON CALL	2501-3950-3954.6115 D-2501	150.00	
16	12/31/2011	SUPERVISORY SALARIES	2501-3950-3959.6005 D-2501	1,912.77	
16	12/31/2011	SUPERVISORY OVERTIME	2501-3950-3959.6111 D-2501	380.69	
16	12/31/2011	SUPERVISORY PREMIUM HOLIDAY	2501-3950-3959.6121 D-2501	36.31	
16	12/31/2011	SUPERVISORY SHIFT DIFFERENTIAL	2501-3950-3959.6123 D-2501	16.77	
16	12/31/2011	SUPERVISORY WEEKEND PAY	2501-3950-3959.6125 D-2501	5.03	
To adjust accrued payroll for NH					
17	12/31/2011	PREPAID EXPENSES	2501-1000.750 D-2501	12,625.00	
17	12/31/2011	NURSING-ADMINISTRATION PROFESSIONAL	2501-3980.8051 D-2501		-12,625.00
To Reclassify portion of Professional Services Expenses that relate to a prepaid expense.					
18	12/31/2011	PREPAID HEALTH INS	1111-1000.751 D-1111	1,327.50	
18	12/31/2011	NOTES RECEIVABLE	1244-1000.650 D-1244		-3,915.88
18	12/31/2011	DUE FROM FP GENERAL FUND	1252-1000.838 D-1252	200,000.00	
18	12/31/2011	DUE FROM SPECIAL PROJECTS FUND	1476-1000.853 D-1476	29,997.09	
18	12/31/2011	ACCOUNTS RECEIVABLE	2501-1000.800 D-2501	1,943,587.22	
18	12/31/2011	NON-DEPARTMENTAL SERVICES CURRENT P	1111-1290.3011 D-1111	8,962.45	
18	12/31/2011	NON-DEPARTMENTAL SERVICES MOBILE HO	1111-1290.3031 D-1111		-8,962.45
18	12/31/2011	CORONER HEALTH INSURANCE	1111-2410.6511 D-1111		-1,327.50
18	12/31/2011	HIGHWAY DONATIONS	1231-3510.5701 D-1231	137,000.00	
18	12/31/2011	UNEARNED REVENUE	1231-1000.1122 D-1231		-137,000.00
18	12/31/2011	DEFERRED REVENUES	1244-1000.1122 D-1244	3,915.88	
18	12/31/2011	DUE TO FP LAND ACQUISITION FUND	1251-1000.1870 D-1251		-200,000.00
18	12/31/2011	FP GENERAL NON-GOVT. GRANT	1251-4210.4157 D-1251	200,000.00	
18	12/31/2011	FP LAND ACQUISITION NON-GOVT. GRANT	1252-4250.4157 D-1252		-200,000.00
18	12/31/2011	DUE TO ASSET REPLACEMENT FUND	1471-1000.1871 D-1471		-29,997.09
18	12/31/2011	SPECIAL PROJECTS SALE OF PROPERTY	1471-5240.5511 D-1471	29,997.09	
18	12/31/2011	ASSET REPLACEMENT SALE OF PROPERTY	1476-5530.5511 D-1476		-29,997.09

Number	Date	Name	Account No	Debit	Credit
18	12/31/2011	RETAINAGE PAYABLE	1479-1000,1109 D-1479	703,287.66	
18	12/31/2011	BROADBAND GRANT BROADBAND NETWORK	1479-5560,7414 D-1479		-703,287.66
18	12/31/2011	RETAINAGE PAYABLE	1481-1000,1109 D-1481		-703,287.66
18	12/31/2011	COURTHOUSE EXPANSION BUILDING CONST	1481-5580,7101 D-1481	703,287.66	
18	12/31/2011	NURSING-ADMINISTRATION MEDICAID COU	2501-3980,4138 D-2501		-1,943,587.22
Client Entry: See G.5.1.C for descriptions					
19	12/31/2011	WORK COMP STLMNT PAYABLE	2501-1000,1145 D-2501	681,427.00	
19	12/31/2011	NURSING-ADMINISTRATION WORKER'S COM	2501-3980,8121 D-2501		-681,427.00
To adjust workers comp reserve to actual for Kimberly Stanfield					
20	12/31/2011	VENDOR CHECKS PAYABLE	1235-1000,1010 D-1235	209,422.27	
20	12/31/2011	FEDERAL HIGHWAY MATCHING BRIDGES &	1235-3550,7203 D-1235		-209,422.27
To reverse expense/ap related to IDOT reimbursement in which the amount billed by the State was less than the estimate made by the County					
21	12/31/2011	COMPENSATE ABSENCES-PAYBL	2501-1000,1200 D-2501	4,363.00	
21	12/31/2011	COMPENSATE ABSENCES-PAYBL	2501-1000,1200 D-2501	20,860.91	
21	12/31/2011	COMPENSATE ABSENCES-PAYBL	2501-1000,1200 D-2501	74,992.00	
21	12/31/2011	COMP.AB.-PAYABLE L.T.	2501-1000,1210 D-2501	17,449.00	
21	12/31/2011	COMP.AB.-PAYABLE L.T.	2501-1000,1210 D-2501	38,410.47	
21	12/31/2011	COMP.AB.-PAYABLE L.T.	2501-1000,1210 D-2501		-74,992.00
21	12/31/2011	NURSING-REHABILITATION SALARIES	2501-3840,6005 D-2501	3,645.00	
21	12/31/2011	NURSING-SOCIAL SERVICES SALARIES	2501-3860,6005 D-2501		-1,669.00
21	12/31/2011	NURSING-PATIENT ACTIVITY SALARIES	2501-3870,6005 D-2501		-1,765.00
21	12/31/2011	NURSING-DIETARY SALARIES	2501-3880,6005 D-2501		-3,985.00
21	12/31/2011	SPECIAL CARE UNIT SALARIES	2501-3930,6005 D-2501	4,518.00	
21	12/31/2011	NURSING-NURSING SALARIES	2501-3950,6005 D-2501		-26,154.00
21	12/31/2011	NURSING-ENVIRONMENTAL SER SALARIES	2501-3960,6005 D-2501		-2,054.00
21	12/31/2011	NURSING-MAINTENANCE SALARIES	2501-3970,6005 D-2501	2,225.00	
21	12/31/2011	NURSING-ADMINISTRATION MISCELLANEOU	2501-3980,5899 D-2501		-59,271.38
21	12/31/2011	NURSING-ADMINISTRATION SALARIES	2501-3980,6005 D-2501	3,427.00	
21	12/31/2011	COMP.AB. PAYABLE-GENERAL	4901-1000,1201 D-4901		-30.00
21	12/31/2011	COMP ABS PAYABLE-VETS COM	4901-1000,1213 D-4901	5,371.00	
21	12/31/2011	COMP.AB.PAYABLE-MICROGRAP	4901-1000,1214 D-4901		-1,649.00
21	12/31/2011	COMP.AB. PAYABLE-HIGHWAY	4901-1000,1222 D-4901	7,262.00	
21	12/31/2011	COMP.AB.PAYBL-AID TO BRDG	4901-1000,1224 D-4901	4,476.00	
21	12/31/2011	COMP.AB. PAYABLE-HEALTH	4901-1000,1227 D-4901	17,489.00	
21	12/31/2011	COMP.AB. PAYBL-MNTL HELTH	4901-1000,1228 D-4901	2,875.00	
21	12/31/2011	COMP.AB. PAYBL-CT SECURITY	4901-1000,1229 D-4901	4,673.00	
21	12/31/2011	COMP.AB. PAYBL-COMM. SRVC	4901-1000,1242 D-4901		-281.00
21	12/31/2011	COMP ABS PAYBL - DOC STOR	4901-1000,1243 D-4901		-9,570.00
21	12/31/2011	COMP ABS PAYBL - CT AUTO	4901-1000,1244 D-4901	3,226.00	
21	12/31/2011	COMP ABS PAYBL - CHL SUP	4901-1000,1245 D-4901		-4,474.00
21	12/31/2011	COMP ABS PAY, SOLID WASTE	4901-1000,1247 D-4901		-702.00
21	12/31/2011	COMP ABS PAY CULTURE/REC	4901-1000,1251 D-4901	8,717.00	
21	12/31/2011	LTD COMPENSATED ABSENCES GENERAL GO	4901-6520,9171 D-4901	1,679.00	
21	12/31/2011	LTD COMPENSATED ABSENCES PUBLIC SAF	4901-6520,9172 D-4901	1,669.00	
21	12/31/2011	LTD COMPENSATED ABSENCES HIGHWAY CO	4901-6520,9173 D-4901		-7,262.00
21	12/31/2011	LTD COMPENSATED ABSENCES HEALTH & W	4901-6520,9174 D-4901		-24,752.00
21	12/31/2011	LTD COMPENSATED ABSENCES CULTURE &	4901-6520,9175 D-4901		-8,717.00
To adjust comp abs balances in GLTDAG to match workpaper					

Number	Date	Name	Account No	Debit	Credit
22	12/31/2011	ACCOUNTS RECEIVABLE	1243-1000.600 D-1243	28,393.73	
22	12/31/2011	COMMUNITY SERVICES FEDERAL GRANT	1243-4410.4011 D-1243		-28,393.73
To record A/R for Comm Svcs block grant expenditures incurred by 12/31/2011 not yet reimbursed.					
23	12/31/2011	UNEARNED INCOME	3803-1000.1150 D-3803		-33,330.00
23	12/31/2011	LAW ENFORCEMENT PROJECTS SCAAP GRAN	3803-2660.4153 D-3803	33,330.00	
To defer SCAAP grant revenue for 2011					
24	12/31/2011	COMP ABS PAY CULTURE/REC	4901-1000.1251 D-4901	34,140.00	
24	12/31/2011	NOPEBO	4901-1000.1255 D-4901	849.00	
24	12/31/2011	FUND BALANCE	4901-1000.2299 D-4901		-28,018.00
24	12/31/2011	FUND BALANCE	4901-1000.2299 D-4901		-849.00
24	12/31/2011	LTD COMPENSATED ABSENCES CULTURE &	4901-6520.9175 D-4901		-6,122.00
24	12/31/2011	COMP ABS PAY CULTURE/REC	4904-1000.1251 D-4904		-6,122.00
24	12/31/2011	FOR PRES OPEB PAYABLE	4904-1000.1256 D-4904	3,673.00	
24	12/31/2011	Culture & Rec Comp Abs	4904-6560.9175 D-4904	6,122.00	
24	12/31/2011	Change in NPO Culture & Rec	4904-6560.9204 D-4904		-3,673.00
To remove FPD and NOPEBO comp abs from GLTDAG i/a/w GASB S-61 and to record FPD GLTDAG entries					
25	12/31/2011	NOPEBO	4901-1000.1255 D-4901		-35,490.00
25	12/31/2011	CHANGE IN OPEB - GEN GOVT	4901-6520.9200 D-4901	35,490.00	
25	12/31/2011	NOPEBO	4904-1000.1255 D-4904		-430.00
25	12/31/2011	Change in NOPEBO	4904-6520.9201 D-4904	430.00	
To rollforward NOPEBO					
26	12/31/2011	ACCUM DEPRECIAT-BUILDINGS	4903-1000.911 GF4903		-562,701.00
26	12/31/2011	FIXED ASSETS-PBC DEPRECIATION HIGHW	4903-6550.7732 GF4903	505,799.00	
26	12/31/2011	FIXED ASSETS-PBC DEPRECIATION HLTH	4903-6550.7734 GF4903	56,902.00	
To record current year depreciation expense for PBC-GFAAG					
27	12/31/2011	TORT & LIABILITY INS. SETTLEMENTS	1212-5230.5633 D-1212	105,000.00	
27	12/31/2011	TORT & LIABILITY INS. WORKER'S COMP	1212-5230.8123 D-1212		-105,000.00
To record money received from the nursing home					
28	12/31/2011	RETAINAGE PAYABLE	1479-1000.1109 D-1479	56,285.21	
28	12/31/2011	RETAINAGE PAYABLE	1479-1000.1109 D-1479		-294,984.46
28	12/31/2011	BROADBAND GRANT BROADBAND NETWORK	1479-5560.7414 D-1479		-56,285.21
28	12/31/2011	BROADBAND GRANT BROADBAND NETWORK	1479-5560.7414 D-1479	294,984.46	
28	12/31/2011	RETAINAGE PAYABLE	1481-1000.1109 D-1481	703,287.66	
28	12/31/2011	RETAINAGE PAYABLE	1481-1000.1109 D-1481		-670,132.91
28	12/31/2011	COURTHOUSE EXPANSION BUILDING CONST	1481-5580.7101 D-1481		-703,287.66
28	12/31/2011	COURTHOUSE EXPANSION BUILDING CONST	1481-5580.7101 D-1481	670,132.91	
To reverse Retainage from PY and correct CY retainage which was originally recorded with incorrect amounts.					
29	12/31/2011	COURTHOUSE EXPANSION BUILDING CONST	1481-5580.7101 D-1481		-890,419.20
29	12/31/2011	COURTHOUSE EXPANSION BUILDING CONST	1481-5580.7101 D-1481	747,588.60	

Number	Date	Name	Account No	Debit	Credit
29	12/31/2011	COURTHOUSE EXPANSION PROFESSIONAL S	1481-5580.8051 D-1481	890,419.20	
29	12/31/2011	COURTHOUSE EXPANSION PROFESSIONAL S	1481-5580.8051 D-1481		-747,588.60
		To reverse incorrect client entry #20110214 and to post correct entry for reclassifying construction costs which were originally posted to an incorrect account.			
30	12/31/2011	A/R CONSERVN ENDOWMENT	1251-1000.612 D-1251		-906.67
30	12/31/2011	FP GENERAL DEKALB CO COMM FOUNDATIO	1251-4210.8229 D-1251	906.67	
		To adjust DCF amounts based on confirmation			
31	12/31/2011	UNEARNED INCOME	1111-1000.1150 D-1111	38,339.00	
31	12/31/2011	STATE'S ATTORNEY CHOICES DIVERSION	1111-2710.4543 D-1111		-38,339.00
		To record youth diversion fee as revenue and eliminate the deferred revenue as there is no matching component to how those funds are spent			
32	12/31/2011	NURSING - SLF DONATION	2501-3980.5710 D-2501		-200,000.00
32	12/31/2011	NURSING-ADMINISTRATION MISCELLANEOU	2501-3980.5899 D-2501	200,000.00	
		To record Senior Living Facility donation to separate account			
33	12/31/2011	LAND	4905-1000.900 D-4905	410,604.00	
33	12/31/2011	BUILDINGS	4905-1000.910 D-4905	65,342.00	
33	12/31/2011	ACCUM DEPRECIAT-BUILDINGS	4905-1000.911 D-4905		-8,168.00
33	12/31/2011	ACC-DEP - LAND IMPROVEMEN	4905-1000.921 D-4905		-31,023.00
33	12/31/2011	EQUIPMENT	4905-1000.930 D-4905	31,980.00	
33	12/31/2011	ACCUM DEPRECIAT EQUIPMENT	4905-1000.931 D-4905		-7,855.00
33	12/31/2011	VEHICLES	4905-1000.940 D-4905	18,000.00	
33	12/31/2011	ACCUM DEPRECIAT-VEHICLES	4905-1000.941 D-4905		-9,502.00
33	12/31/2011	DEPRECIATION EXPENSE	4905-6540.7735 D-4905	56,548.00	
33	12/31/2011	Fixed Assets County/PBC F.A. CULTURE & REC	4905-6540.7786 D-4905		-525,926.00
		To record CY activity for Forest Preserve GFAAG			
34	12/31/2011	LAND	4902-1000.900 D-4902		-3,204,126.00
34	12/31/2011	BUILDINGS	4902-1000.910 D-4902		-326,723.00
34	12/31/2011	ACCUM DEPRECIAT-BUILDINGS	4902-1000.911 D-4902	209,257.00	
34	12/31/2011	LAND IMPROVEMENTS	4902-1000.920 D-4902		-632,120.00
34	12/31/2011	ACC-DEP - LAND IMPROVEMEN	4902-1000.921 D-4902	293,884.00	
34	12/31/2011	EQUIPMENT	4902-1000.930 D-4902		-90,090.00
34	12/31/2011	ACCUM DEPRECIAT EQUIPMENT	4902-1000.931 D-4902	30,646.00	
34	12/31/2011	VEHICLES	4902-1000.940 D-4902		-91,406.00
34	12/31/2011	ACCUM DEPRECIAT-VEHICLES	4902-1000.941 D-4902	58,452.00	
34	12/31/2011	FUND BALANCE	4902-1000.2299 D-4902	3,752,226.00	
		To remove Forest Preserve Assets from the Entily wide account group per GASB 61			
35	12/31/2011	BUILDINGS	4902-1000.910 D-4902	53,503.00	
35	12/31/2011	ACCUM DEPRECIAT-BUILDINGS	4902-1000.911 D-4902		-847,329.00
35	12/31/2011	ACC-DEP - LAND IMPROVEMEN	4902-1000.921 D-4902		-59,734.00
35	12/31/2011	ACC. DEP. -INTANGIBLES	4902-1000.923 D-4902		-18,184.00
35	12/31/2011	EQUIPMENT	4902-1000.930 D-4902	23,700.00	
35	12/31/2011	EQUIPMENT	4902-1000.930 D-4902		-28,250.00
35	12/31/2011	ACCUM DEPRECIAT EQUIPMENT	4902-1000.931 D-4902		-326,247.00

Number	Date	Name	Account No	Debit	Credit
35	12/31/2011	ACCUM DEPRECIAT EQUIPMENT	4902-1000.931 D-4902	21,651.67	
35	12/31/2011	VEHICLES	4902-1000.940 D-4902	449,761.00	
35	12/31/2011	VEHICLES	4902-1000.940 D-4902		-562,560.32
35	12/31/2011	ACCUM DEPRECIAT-VEHICLES	4902-1000.941 D-4902		-390,883.00
35	12/31/2011	ACCUM DEPRECIAT-VEHICLES	4902-1000.941 D-4902	525,355.12	
35	12/31/2011	ROADS	4902-1000.942 D-4902	427,000.00	
35	12/31/2011	ACCUM DEPRECIATION ROADS	4902-1000.943 D-4902		-1,211,591.00
35	12/31/2011	RIGHT OF WAYS	4902-1000.944 D-4902	1,300.00	
35	12/31/2011	BRIDGES & CULVERTS	4902-1000.946 D-4902	915,351.00	
35	12/31/2011	ACC DEP BRIDGES & CULVERT	4902-1000.947 D-4902		-234,925.00
35	12/31/2011	ACC DEP STORM SEWERS	4902-1000.949 D-4902		-22,384.00
35	12/31/2011	CONSTRUCTION IN PROGRESS	4902-1000.951 D-4902	15,626,052.00	
35	12/31/2011	ACC DEPREC TRAFFIC SIGNAL	4902-1000.953 D-4902		-40,663.00
35	12/31/2011	FIXED ASSETS COUNTY/PBC DEPRECIATIO	4902-6540.7730 D-4902	400,740.00	
35	12/31/2011	FIXED ASSETS COUNTY/PBC DEPRECIATIO	4902-6540.7731 D-4902	550,804.00	
35	12/31/2011	FIXED ASSETS COUNTY/PBC DEPRECIATIO	4902-6540.7732 D-4902	1,898,600.00	
35	12/31/2011	FIXED ASSETS COUNTY/PBC DEPRECIATIO	4902-6540.7734 D-4902	301,796.00	
35	12/31/2011	FIXED ASSETS COUNTY/PBC F.A. GEN GO	4902-6540.7782 D-4902		-8,977,296.00
35	12/31/2011	FIXED ASSETS COUNTY/PBC F.A. PUB SA	4902-6540.7783 D-4902		-7,002,709.00
35	12/31/2011	FIXED ASSETS COUNTY/PBC F.A. HIGHWA	4902-6540.7784 D-4902		-1,394,022.00
35	12/31/2011	FIXED ASSETS COUNTY/PBC F.A. HEALTH	4902-6540.7785 D-4902		-122,640.00
35	12/31/2011	FIXED ASSETS COUNTY/PBC F.A. REC &	4902-6540.7786 D-4902		
35	12/31/2011	FIXED ASSETS COUNTY/PBC GAIN ON SAL	4902-6540.9185 D-4902		
35	12/31/2011	FIXED ASSETS COUNTY/PBC LOSS ON SAL	4902-6540.9186 D-4902	43,803.53	
To record current year activity for GFAAG					
36	12/31/2011	ACCOUNTS RECEIVABLE	1479-1000.600 D-1479	394,698.98	
36	12/31/2011	UNEARNED INCOME	1479-1000.1150 D-1479		-95,407.36
36	12/31/2011	BROADBAND GRANT FEDERAL GRANT-INFRA	1479-5560.4007 D-1479		-320,037.70
36	12/31/2011	BROADBAND GRANT STATE GRANT - INFRA	1479-5560.4140 D-1479	20,746.08	
To correct the revenue recognition and funding allocation of the FY 11 broadband grant based on expenditures incurred.					
37	12/31/2011	DESIGNATED AFTON WETLAND	1251-1000.2109 D-1251		-15,840.00
37	12/31/2011	RESERVED PREPAID ITEMS	1251-1000.2113 D-1251		-200.00
37	12/31/2011	DESIGNATED PHO PAYOUT	1251-1000.2150 D-1251		-6,122.00
37	12/31/2011	RESERVED: COMM FOUNDATION	1251-1000.2261 D-1251	906.67	
37	12/31/2011	RESERVED:CABIN RELOCATION	1251-1000.2266 D-1251	7,000.00	
37	12/31/2011	FUND BALANCE	1251-1000.2299 D-1251	14,255.33	
To adjust FPD fund balance classifications					
38	12/31/2011	ALLOW. FOR DOUBTFUL ACCTS	2501-1000.621 D-2501		-308,546.29
38	12/31/2011	PREPAID EXPENSES	2501-1000.750 D-2501	51,194.53	
38	12/31/2011	ACCOUNTS PAYABLE	2501-1000.1100 D-2501	48,012.06	
38	12/31/2011	ACCOUNTS PAYABLE	2501-1000.1100 D-2501		-63,319.95
38	12/31/2011	NURSING-NURSING PROFESSIONAL SERVIC	2501-3950.8051 D-2501		-500.00
38	12/31/2011	NURSING-NURSING TECHNICAL SUPPLIES	2501-3950.9131 D-2501		-950.00
38	12/31/2011	NURSING-ENVIRONMENTAL SER COMMERCIA	2501-3960.8061 D-2501		-1,126.11
38	12/31/2011	MAINTENANCE - SOFTWARE	2501-3970.8021 D-2501		-4,369.43
38	12/31/2011	NURSING-MAINTENANCE RENT - EQUIPMEN	2501-3970.8032 D-2501		-7.50
38	12/31/2011	NURSING-MAINTENANCE UTILITIES	2501-3970.8041 D-2501	20,749.39	
38	12/31/2011	NURSING-MAINTENANCE COMMERCIAL SERV	2501-3970.8061 D-2501		-1,613.91
38	12/31/2011	NURSING-ADMINISTRATION MEDICARE - P	2501-3980.4031 D-2501	133,324.82	
38	12/31/2011	NURSING-ADMINISTRATION MEDICARE - P	2501-3980.4032 D-2501	20,673.03	
38	12/31/2011	NURSING-ADMINISTRATION MEDICAID (IP	2501-3980.4201 D-2501	31,827.36	
38	12/31/2011	NURSING-ADMINISTRATION PRIVATE PAY	2501-3980.4601 D-2501	122,721.08	

Number	Date	Name	Account No	Debit	Credit
38	12/31/2011	NURSING-ADMINISTRATION HEALTH INSUR	2501-3980.6511 D-2501		-33,000.00
38	12/31/2011	NURSING-ADMINISTRATION HEALTH INSUR	2501-3980.6511 D-2501	25,200.00	
38	12/31/2011	NURSING-ADMINISTRATION UNIFORM ALLO	2501-3980.6701 D-2501		-15,012.06
38	12/31/2011	NURSING-ADMINISTRATION UNIFORM ALLO	2501-3980.6701 D-2501	14,000.00	
38	12/31/2011	NURSING-ADMINISTRATION MEMBERSHIPS	2501-3980.8011 D-2501		-10,688.60
38	12/31/2011	NURSING-ADMINISTRATION MEMBERSHIPS	2501-3980.8011 D-2501	3,370.56	
38	12/31/2011	NURSING-ADMINISTRATION PUBLIC NOTIC	2501-3980.8013 D-2501		-2,394.70
38	12/31/2011	NURSING-ADMINISTRATION MAINTENANCE	2501-3980.8021 D-2501		-13,644.88
38	12/31/2011	NURSING-ADMINISTRATION RENT - EQUIP	2501-3980.8032 D-2501		-299.40
38	12/31/2011	NURSING-ADMINISTRATION PROFESSIONAL	2501-3980.8051 D-2501		-12,730.00
38	12/31/2011	NURSING-ADMINISTRATION BACKGROUND C	2501-3980.8090 D-2501		-2,170.00
38	12/31/2011	NURSING-ADMINISTRATION POSTAGE	2501-3980.9011 D-2501		-700.00
To record NH adjustments (adjust prepaids, adjust AP, adjust allowance)					
39	12/31/2011	ACCUM DEPRECIAT-BUILDINGS	2501-1000.911 D-2501		-445,710.24
39	12/31/2011	LAND IMPROVEMENTS	2501-1000.920 D-2501	8,624.88	
39	12/31/2011	ACC-DEP - LAND IMPROVEMEN	2501-1000.921 D-2501		-43,186.39
39	12/31/2011	FURNITURE & FIXTURES	2501-1000.925 D-2501		-5,165.70
39	12/31/2011	ACCUM DEPRECIAT FURN&FIXT	2501-1000.926 D-2501		-20,277.18
39	12/31/2011	ACCUM DEPRECIAT FURN&FIXT	2501-1000.926 D-2501	4,719.88	
39	12/31/2011	EQUIPMENT	2501-1000.930 D-2501	4,920.88	
39	12/31/2011	EQUIPMENT	2501-1000.930 D-2501		-6,944.25
39	12/31/2011	ACCUM DEPRECIAT EQUIPMENT	2501-1000.931 D-2501		-59,807.76
39	12/31/2011	ACCUM DEPRECIAT EQUIPMENT	2501-1000.931 D-2501	6,944.25	
39	12/31/2011	NURSING-MAINTENANCE MACHINE & EQUIP	2501-3970.9242 D-2501		-5,785.88
39	12/31/2011	NURSING-ADMINISTRATION DEPRECIATION	2501-3980.9820 D-2501	568,981.57	
39	12/31/2011	NURSING-CAPITAL EQUIPMENT OTHER IMP	2501-3990.7551 D-2501		-2,840.00
39	12/31/2011	NURSING-CAPITAL EQUIPMENT TECHNICAL	2501-3990.7553 D-2501		-4,919.88
39	12/31/2011	NURSING-CAPITAL EQUIPMENT LOSS ON D	2501-3990.9830 D-2501	445.62	
To adjust NH Fixed assets					
40	12/31/2011	ACCOUNTS RECEIVABLE	2501-1000.600 D-2501	212,862.72	
40	12/31/2011	ACCOUNTS RECEIVABLE	2501-1000.600 D-2501	190,721.22	
40	12/31/2011	RESERVE FOR I. G. T.	2501-1000.1144 D-2501		-212,862.72
40	12/31/2011	IPA PAYABLE	2501-1000.1165 D-2501		-16,890.95
40	12/31/2011	NURSING-ADMINISTRATION MEDICAID (IP	2501-3980.4201 D-2501		-173,830.27
To adjust NH AR					
41	12/31/2011	CASH & INVESTMENTS	1111-1000.1 D-1111	1,220.85	
41	12/31/2011	CASH & INVESTMENTS	1477-1000.1 D-1477		-1,220.85
41	12/31/2011	TREASURER INTEREST	1111-1910.5501 D-1111		-1,220.85
41	12/31/2011	TOLLWAY ACCESS LOAN REPAY INTEREST	1477-5540.5501 D-1477	1,220.85	
Client Entry: To close out Tollway Access Loan Fund					
				43,427,974.18	-43,427,974.18

PASSED ADJUSTMENTS

	<u>DEKALB COUNTY</u>			<u>GENERAL</u>	
	(CLIENT)			(FUND OR FUND TYPE)	
	For the Year Ended			<u>12/31/2011</u>	
All entries posted as Debit (Credit)					
Description	Workpaper Reference	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period		\$	\$	-	-
VAC Sect 5311 revenue & AR > expenditures incurred	T.30	(10,405.00)			10,405.00
Drug choices revenue not required to be deferred				(17,865.50)	17,865.50
Totals		\$ (10,405.00)	\$ -	\$ (17,865.50)	\$ 28,270.50

PASSED ADJUSTMENTS

DEKALB COUNTY
(CLIENT)

GOVERNMENTAL ACTIVITIES
(FUND OR FUND TYPE)

For the Year Ended 12/31/2011

All entries posted as Debit (Credit)

Description	Workpaper Reference	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period		\$			
VAC Sect 5311 revenue & AR > expenditures incurred	T.30	(10,405.00)			10,405.00
Drug choices revenue not required to be deferred				(17,865.50)	17,865.50
To accrue for January 2012 settlement	G.11.5		(28,000.00)		28,000.00
Totals		\$ (10,405.00)	\$ (28,000.00)	\$ (17,865.50)	\$ 56,270.50

PASSED ADJUSTMENTS

DeKalb Co Forest Preserve District
(CLIENT)

GENERAL
(FUND OR FUND TYPE)

For the Year Ended 12/31/2011

All entries posted as Debit (Credit)

Description	Workpaper Reference	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current Effect of Prior Period Passed AJEs that have carried forward to Current Period				1,570.41	(1,570.41)
To properly record PPRT on allocation period	S.2.1	(2,161.56)			2,161.56
Totals		\$ (2,161.56)	\$ -	\$ 1,570.41	\$ 591.15

PASSED ADJUSTMENTS

DeKalb Co Forest Preserve District
(CLIENT)

GOVT WIDE
(FUND OR FUND TYPE)

For the Year Ended 12/31/2011

All entries posted as Debit (Credit)

Description	Workpaper Reference	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period				1,570.41	(1,570.41)
To properly record PPRT on allocation period	S.2.1	(2,161.56)			2,161.56
Totals		\$ (2,161.56)	\$ -	\$ 1,570.41	\$ 591.15

DEKALB COUNTY, ILLINOIS

MANAGEMENT LETTER

December 31, 2011



Certified Public Accountants & Advisors



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, each major fund and the aggregate remaining fund information of DeKalb County, Illinois as of and for the year ended December 31, 2011, 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, we reviewed the status of the comments from the December 31, 2010 audit. The status of these comments is included in Appendix A.

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 significant deficiency is a deficiency, or a 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. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses

This report is intended solely for the information and use of the Chairman, the Board of County Commissioners 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.

Aurora, Illinois
April 23, 2012

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

DEFICIENCIES

We believe that the following constitute 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.

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.

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.

DEFICIENCIES (Continued)

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.

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. 60, *Accounting and Financial Reporting for Service Concession Arrangements* is intended to improve financial reporting by establishing recognition, measurement and disclosure requirements for service concession arrangements (SCA), which are types of public-private or public-public partnerships. This statement provides accounting and financial reporting guidance for governments serving as transferors and those serving as operators in SCAs. Statement No. 60 is effective for the fiscal year ending December 31, 2012.

GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, is intended to improve financial reporting by contributing to the GASB's efforts to codify all sources of generally accepted accounting principles for state and local governments so that they derive from a single source. This Statement intends to provide more consistent application of applicable guidance in financial statements of state and local governments. Statement No. 62 is applicable for the fiscal year ending December 31, 2012. Earlier application is encouraged.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, is intended to improve financial reporting by standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government's net position. Statement No. 63 is applicable for the fiscal year ending December 31, 2012.

GASB Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions* is intended to clarify whether an effective hedging relationship continues after the replacement of a swap counterparty and sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. Statement No. 64 is applicable for the fiscal year ending December 31, 2012.

OTHER COMMENTS (Continued)

1. Future Accounting Pronouncements (Continued)

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. Statement No. 65 is applicable for the fiscal year ending December 31, 2013.

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.

APPENDIX A
STATUS OF COMMENTS FROM DECEMBER 31, 2010

DEFICIENCIES

1. 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 still applicable at December 31, 2011.

2. 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, 2011.

3. 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, 2011.

4. Mental Health Department

During our review of the mental health board's funding guidelines governing disbursements of funds, we noted that they do not incorporate current governmental standards for fiscal oversight of tax dollars. We recommend that the guidelines be reviewed and clarified. In addition, we recommend that the board require an annual compliance audit or a limited procedures engagement to test compliance with the funding requirements and funding objectives in addition to the current financial audit that is performed.

Status - Comment implemented at December 31, 2011.

DEFICIENCIES (Continued)

5. 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, 2011.

6. 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. 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 in the process of being implemented at December 31, 2011.

DEFICIENCIES (Continued)

7. Internal Controls - Health Department

We noted during our review of the Health Department's internal control for payroll that a coordinator or supervisor is required to approve their employee's time study or time calendar by initialing these documents. In our walkthrough of this control, we noted two instances in two pay periods where the regular hours were not approved by the supervisor (we did note that the supervisor approved overtime on a separate page). We recommend that the Health Department review its internal control over the payroll function and institute a process to ensure that payroll amounts are not finalized until all of the required approvals have been obtained.

Status - Comment implemented at December 31, 2011.

8. Property Tax Receivable/Deferred Revenue

We noted during our testing of the property tax receivable and deferred revenue that the County had understated the receivable/deferred revenue in the General Fund by \$1,000,000. This understatement occurred as a result of the calculation not including all of the components of the General Fund levy. We recommend that the County compare the adjusted general ledger balances to the levy and verify that all amounts are properly recorded.

Status - Comment implemented at December 31, 2011.

9. Capital Assets

During our testing of capital assets, we noted several opportunities for the County to improve the recording of accurate capital asset amounts. First, we noted that the opening, unadjusted capital asset balances recorded on the general ledger did not agree to the prior year audited financial statements. We reviewed these differences with the County and posted an adjusting journal entry to correct the opening balances. We recommend that the County, after posting any audit adjustments, review its capital asset schedules and general ledger balances to ensure that the amounts recorded by the County match what is reported in the audited financial statements.

Additionally, we noted that the County did not properly capitalize costs related to its fiber optic network which should have been recorded as construction in progress as of December 31, 2010. We discussed with the County and proposed a journal entry to record the capital asset addition.

Last, we noted that the County did not record capital assets related to amounts contributed for joint road projects by the Illinois Department of Transportation. We discussed with the County and proposed a journal entry to record the contributed assets on the County general ledger. We recommend that the County Finance Department and County Highway

DEFICIENCIES (Continued)

9. Capital Assets (Continued)

Department develop a process to ensure that the proper amounts are capitalized for joint road projects in which the County will own the completed road.

Status - Comment implemented at December 31, 2011. However, we did note other deficiencies in capital assets which are addressed in current year deficiency No. 3.