

April 29, 2024

County Board and Management  
Marion County, Illinois  
Salem, Illinois

Dear County Board and Management:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Marion County, Illinois (the "County") for the year ended November 30, 2021. Professional standards require that we provide you with the following information related to the audit:

**Our Responsibility under Auditing Standards Generally Accepted in the United States of America and Government Auditing Standards**

As stated in our engagement letter dated August 23, 2022, our responsibility, as described by professional standards, is to express an opinion 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.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

**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 13, 2023, in addition to our engagement letter dated August 23, 2022, accepted by management.

**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 Marion County, Illinois are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Marion County, Illinois changed accounting policies related to Fiduciary Activities by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 84, in year 2021. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the . 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 estimate affecting the financial statements were:

- Management's estimate of pension liability, related deferred inflows and outflows of resources and pension disclosures are based on actuarial assumptions and methods that are widely acceptable
- Management's estimate of depreciation expense is based on its estimated useful lives and straight-line methods.

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

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

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

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. 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 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 26, 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

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

### **Marion County Landmark Road Account**

During our audit, we found that there is a LandmarkRoad Account bank account at Peoples State Bank under the County's tax ID number for which the County had no record of. We recommend that the County looks into the account to determine where the money came from.

\* \* \* \* \*

## Internal Control Matters

In planning and performing our audit of the financial statements of Marion County, Illinois's as of and for the year ended November 30, 2021, 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 an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

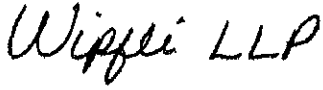
*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is 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 over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, listed as item 2021-001 that we consider to be a significant deficiency.

This communication is intended solely for the information and use of County Board and Management and, if appropriate, management of Marion 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 Marion 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, each major fund and the aggregate remaining fund information of the Marion County, Illinois (the "County") as of November 30, 2021 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).

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.

I 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. I have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 23, 2022.
2. The financial statements referred to above are fairly presented in conformity with GAAP. 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. I have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance. In connection therewith, we specifically represent that we are responsible for determining that we are not subject to the requirements of the Single Audit Act and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), because we have not received, expended, or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.
4. I 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. I 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. I 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 Board of Directors 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.
15. I 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. I 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. I 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. I 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. I 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. I have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse that you have reported to us.

22. I have a process to track the status of audit findings and recommendations.
23. I have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
24. I have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
25. The County has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
26. I am 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.
27. I 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.
28. 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 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.
29. I have implemented the new accounting standard, GASB 84 Fiduciary Activities during the audit period. I have sufficient and appropriate documentation supporting all estimates and judgments underlying the amounts recorded and disclosed in the financial statements.
30. The methods we used in developing accounting estimates are applied consistently, data is accurate and complete, and the assumptions are reasonable.
31. I accept responsibility for and have designated an individual with suitable skill, knowledge, or experience to oversee the following nonattest services:
  - ◆ Financial statement preparation
  - ◆ Maintenance of fixed asset records/depreciation schedules
  - ◆ Miscellaneous accounting and operational consulting
  - ◆
32. 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.
33. 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.
34. Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.
35. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
36. Provisions for uncollectible receivables have been properly identified and recorded.
37. 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.

38. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
39. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
40. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
41. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
42. I 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.
43. I am 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.
44. I am responsible for the management's discussion and analysis and have chosen not to present it, which will require modification to the auditor's report.
45. I have restated the prior period to correct a material misstatement that would otherwise affect the comparative financial statements.



Checked out by	Prepared by HCF 3/5/2024	Reviewed by
MJS Approved	Concurring	Reviewed by JF JMF 4/18/2024

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	11/30/2021	Land	911-000-1600 911	WTB			5,000.00		
1	11/30/2021	Property and Equipment	911-000-1610 911	WTB			1,385,248.00		
1	11/30/2021	Property and Equipment-Acc Depr	911-000-1620 911	WTB		1,390,248.00			
1	11/30/2021	Retained Earnings	911-000-3900 911	WTB		3.00			
1	11/30/2021	Other Income	911-000-4600 911	WTB			3.00		
1	11/30/2021	MAIN CASH ACCOUNT	001-000-100014 001	WTB			384,953.00		
1	11/30/2021	FUND BALANCE	001-000-299000 001	WTB		384,953.00			
1	11/30/2021	FUND BALANCE	004-000-299000 004	WTB			32,714.00		
1	11/30/2021	EMPLOYEE IMRF MONIES	004-024-300006 004	WTB		32,714.00			
1	11/30/2021	FUND BALANCE	005-000-299000 005	WTB			238,127.00		
1	11/30/2021	EQUIPMENT REPAIRS - CO HWY DEP	005-040-520001 005	WTB		238,127.00			
1	11/30/2021	FUND BALANCE	006-000-299000 006	WTB		2.00			
1	11/30/2021	INTEREST INCOME	006-041-303000 006	WTB			2.00		
1	11/30/2021	FUND BALANCE	007-000-299000 007	WTB					
1	11/30/2021	FUND BALANCE	007-000-299000 007	WTB			1.00		
1	11/30/2021	INTEREST INCOME	007-042-303000 007	WTB		1.00			
1	11/30/2021	PROJECT EXPENSES	007-042-610700 007	WTB					
1	11/30/2021	FUND BALANCE	009-000-299000 009	WTB		3.00			
1	11/30/2021	OVERPAYMENT REFUNDS	009-044-304009 009	WTB			3.00		
1	11/30/2021	FUND BALANCE	010-000-299000 010	WTB		3.00			
1	11/30/2021	INTEREST INCOME	010-050-303000 010	WTB			3.00		
1	11/30/2021	FUND BALANCE	011-000-299000 011	WTB			128.00		
1	11/30/2021	DOG LIC FEES REVENUE	011-029-300021 011	WTB		128.00			
1	11/30/2021	FUND BALANCE	012-000-299000 012	WTB		1.00			
1	11/30/2021	INTEREST INCOME	012-026-303000 012	WTB			1.00		
1	11/30/2021	FUND BALANCE	013-000-299000 013	WTB			363.00		
1	11/30/2021	INTEREST INCOME	013-010-303000 013	WTB		363.00			
1	11/30/2021	FUND BALANCE	015-000-299000 015	WTB			48.00		
1	11/30/2021	Probation Service Interest	015-099-303000 015	WTB		48.00			
1	11/30/2021	CERTIFICATES OF DEPOSIT	018-000-101000 018	WTB			52,091.00		
1	11/30/2021	FUND BALANCE	018-000-299000 018	WTB		52,091.00			
1	11/30/2021	FUND BALANCE	019-000-299000 019	WTB			8.00		
1	11/30/2021	FEES RECEIVED	019-011-300020 019	WTB		8.00			
1	11/30/2021	FUND BALANCE	021-000-299000 021	WTB		100.00			
1	11/30/2021	INTEREST/AUTOMATION/CIR CLK	021-015-303002 021	WTB			100.00		
1	11/30/2021	RAPID RELIEF Fund Balance	022-000-299000 022	WTB			1.00		
1	11/30/2021	REVENUE/RAPID RELIEF	022-000-300017 022	WTB		1.00			
1	11/30/2021	FUND BALANCE	024-000-299000 024	WTB		89,482.00			
1	11/30/2021	RECEIPTS-SHERIFF'S SALE	024-017-310001 024	WTB			89,482.00		
1	11/30/2021	ACCOUNTS PAYABLE	028-000-200000 028	WTB		15,310.00			
1	11/30/2021	FUND BALANCE	028-000-299000 028	WTB			15,311.00		
1	11/30/2021	EXP/SHRF DRUG PREVENT	028-001-610008 028	WTB		1.00			
1	11/30/2021	FUND BALANCE	030-000-299000 030	WTB			1,483.00		
1	11/30/2021	INTEREST INCOME	030-151-303000 030	WTB		1,483.00			
1	11/30/2021	FUND BALANCE	031-000-299000 031	WTB			38.00		
1	11/30/2021	INTEREST INCOME	031-150-303000 031	WTB		38.00			
1	11/30/2021	FUND BALANCE	032-000-299000 032	WTB		4.00			
1	11/30/2021	INTEREST INCOME	032-000-303000 032	WTB			4.00		
1	11/30/2021	FUND BALANCE	041-000-299000 041	WTB		1.00			
1	11/30/2021	INTEREST INCOME	041-000-303000 041	WTB			1.00		
1	11/30/2021	FUND BALANCE	042-000-299000 042	WTB			1.00		
1	11/30/2021	INTEREST INCOME	042-000-303000 042	WTB		1.00			
1	11/30/2021	FUND BALANCE	043-000-299000 043	WTB		1.00			
1	11/30/2021	INTEREST INCOME	043-000-303000 043	WTB			1.00		
1	11/30/2021	FUND BALANCE	060-000-299000 060	WTB			286.00		
1	11/30/2021	INTEREST INCOME	060-027-303000 060	WTB		286.00			
1	11/30/2021	FUND BALANCE	061-000-299000 061	WTB			74.00		
1	11/30/2021	FEES RECEIVED	061-011-300020 061	WTB		74.00			
1	11/30/2021	FUND BALANCE	070-000-299000 070	WTB			1.00		
1	11/30/2021	DEBT SERVICE INTEREST	070-000-500104 070	WTB		1.00			
1	11/30/2021	FUND BALANCE	071-000-299000 071	WTB			1.00		
1	11/30/2021	INTEREST INCOME	071-000-303000 071	WTB		1.00			
1	11/30/2021	FUND BALANCE	075-000-299000 075	WTB		8,776.00			
1	11/30/2021	INTEREST INCOME	075-000-303000 075	WTB			8,776.00		
1	11/30/2021	FUND BALANCE	077-000-299000 077	WTB		6,579.00			
1	11/30/2021	FEES RECEIVED	077-000-300020 077	WTB			6,579.00		
1	11/30/2021	FUND BALANCE	078-000-299000 078	WTB			1.00		
1	11/30/2021	INTEREST INCOME	078-009-303000 078	WTB		1.00			
1	11/30/2021	FUND BALANCE	090-000-299000 090	WTB		1.00			
1	11/30/2021	INTEREST INCOME	090-009-303000 090	WTB			1.00		
1	11/30/2021	FUND BALANCE	096-000-299000 096	WTB			1,263.00		

Marion County, Illinois  
 Year End: November 30, 2021  
 Cash Adjusting Journal Entries  
 Date: 12/1/2020 To 11/30/2021

CAJES-1

Checked out by	Prepared by HCF 3/5/2024	Reviewed by
MJS Approved	Concurring	Reviewed by JF JMF 4/18/2024

Number	Date	Name	Account No	Reference Annotation	Debit	Credit	Recurrence	Misstatement
1	11/30/2021	DUI Fund Revenue	098-001-300021 096	WTB	1,263.00			
1	11/30/2021	FUND BALANCE	099-000-299000 099	WTB	1.00			
1	11/30/2021	States Atty Auto Revenue	099-002-300025 099	WTB		1.00		
1	11/30/2021	FUND BALANCE	103-000-299000 103	WTB	1.00			
1	11/30/2021	REVENUE/ADULT DRUG COURT & VET	103-099-300042 103	WTB		1.00		
To tie fund balance to prior year report (CLIENT POST AS OF 11/30/21)								
6	11/30/2021	FUND CASH BALANCE	001-000-100015 001	PL 1		27,945.00		
6	11/30/2021	TRANSFER TO DEBT SERV 17	001-000-790160 001	PL 1	27,945.00			
Wipfli adjusting entry to correct interfund transfers that impact cash/fund balance (CLIENT POST AS OF 11/30/2021)								
7	11/30/2021	CASH ACCOUNT	250-000-100014 WF 250	PY REPORT	157,944.00			
7	11/30/2021	FUND BALANCE	250-000-299000 WF 250	PY REPORT		157,944.00		
7	11/30/2021	CASH ACCOUNT	251-000-100014 WF 251	PY REPORT	152,496.00			
7	11/30/2021	FUND BALANCE	251-000-299000 WF 251	PY REPORT		152,496.00		
7	11/30/2021	CASH ACCOUNT	252-000-100014 WF 252	PY REPORT	71,425.00			
7	11/30/2021	FUND BALANCE	252-000-299000 WF 252	PY REPORT		71,425.00		
7	11/30/2021	CASH ACCOUNT	253-000-100014 WF 253	PY REPORT	10,065.00			
7	11/30/2021	FUND BALANCE	253-000-299000 WF 253	PY REPORT		10,065.00		
7	11/30/2021	CASH ACCOUNT	254-000-100014 WF 254	PY REPORT	15,965.00			
7	11/30/2021	FUND BALANCE	254-000-299000 WF 254	PY REPORT		15,965.00		
7	11/30/2021	CASH ACCOUNT	255-000-100014 WF 255	PY REPORT	274,884.00			
7	11/30/2021	FUND BALANCE	255-000-299000 WF 255	PY REPORT		274,884.00		
7	11/30/2021	CASH ACCOUNT	257-000-100014 WF 257	PY REPORT	59,632.00			
7	11/30/2021	Cash Account E-Citation	257-000-100015 WF 257	PY REPORT	22,726.00			
7	11/30/2021	Cash Account - Marriage	257-000-100016 WF 257	PY REPORT	4,669.00			
7	11/30/2021	FUND BALANCE	257-000-299000 WF 257	PY REPORT		59,632.00		
7	11/30/2021	FUND BALANCE	257-000-299000 WF 257	PY REPORT		22,726.00		
7	11/30/2021	FUND BALANCE	257-000-299000 WF 257	PY REPORT		4,669.00		
Wipfli adjusting entry to establish off-the-book accounts (CLIENT POST AS OF 11/30/2021)								
12	11/30/2021	MAIN CASH ACCOUNT	002-000-100014 002	A 1	2,472.00			
12	11/30/2021	PEOPLES STATE BANK	005-000-100102 005	A 1	12,403.00			
12	11/30/2021	UPRR CASH ACCOUNT	005-000-102002 005	A 1		8,801.00		
12	11/30/2021	EQUIPMENT REPAIRS - CO HWY DEP	005-040-520001 005	A 1		12,403.00		
12	11/30/2021	EQUIPMENT REPAIRS - CO HWY DEP	005-040-520001 005	A 1	8,801.00			
12	11/30/2021	MAIN CASH ACCOUNT	007-000-100014 007	A 1		14,695.00		
12	11/30/2021	COUNTY MFT CD PEOPLES NATIONAL	007-000-100115 007	A 1	14,695.00			
12	11/30/2021	CERTIFICATES OF DEPOSIT	019-000-101000 019	A 1				
12	11/30/2021	SUPPLIES - VITAL RECORDS	019-011-600000 019	A 1				
12	11/30/2021	RAPID RELIEF CASH ACCOUNT	022-000-100014 022	A 1	54,126.00			
12	11/30/2021	EXPENSE/RAPID RELIEF	022-000-510008 022	A 1		54,126.00		
12	11/30/2021	MAIN CASH ACCOUNT	030-000-100014 030	A 1	4,652.00			
12	11/30/2021	INTEREST INCOME	030-151-303000 030	A 1		4,652.00		
12	11/30/2021	Revenue	002-000-40000 WF 002	A 1		2,472.00		
To adjust cash (CLIENT TO POST AS OF 11/30/2021)								
15	11/30/2021	MAIN CASH ACCOUNT	042-000-100014 042	PBC		7,527,036.00		
15	11/30/2021	RE TAX IUKA STATE BANK	042-000-315300 042	PBC	7,527,036.00			
15	11/30/2021	MAIN CASH ACCOUNT	043-000-100014 043	PBC		126.00		
15	11/30/2021	MH TAX MCSB	043-175-333300 043	PBC	126.00			
To adjust Funds 42/43 - PBC (CLIENT TO POST AS OF 11/30/21)								
17	11/30/2021	MAIN CASH ACCOUNT	001-000-100014 001	PBC	270.00			
17	11/30/2021	PAYROLL CLEARING ACCT	001-000-200001 001	PBC				
17	11/30/2021	EMPLOYEE INS REIMBURSEMENT	001-000-300007 001	PBC		3,448.00		
17	11/30/2021	EMPLOYEE INS REIMBURSEMENT	001-000-300007 001	PBC		804.00		
17	11/30/2021	EMPLOYEE INS REIMBURSEMENT	001-000-300007 001	PBC		3,448.00		
17	11/30/2021	EMPLOYEE INS REIMBURSEMENT	001-000-300007 001	PBC		790.00		

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MJS Approved	Concurring	Reviewed by JF JMF 4/18/2024

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
17	11/30/2021	QUARTER CENT SALES TAXES	001-000-302005 001	PBC					
17	11/30/2021	SHERIFFS OFFICE INCOME	001-001-300003 001	PBC			1,262.00		
17	11/30/2021	SHERIFFS OFFICE INCOME	001-001-300003 001	PBC			1,123.00		
17	11/30/2021	TREASURERS COPY FEES	001-010-304001 001	PBC			14.00		
17	11/30/2021	TREASURERS COPY FEES	001-010-304001 001	PBC		2.00			
17	11/30/2021	TREASURERS COPY FEES	001-010-304001 001	PBC			7.00		
17	11/30/2021	EX/RHSP/STATE/\$9.00	001-011-501023 001	PBC		11,052.00			
17	11/30/2021	EX/RHSP/STATE/\$9.00	001-011-501023 001	PBC		10,026.00			
17	11/30/2021	PURCHASE REVENUE STAMPS-CO CLK	001-011-680001 001	PBC		11,820.00			
17	11/30/2021	PURCHASE REVENUE STAMPS-CO CLK	001-011-680001 001	PBC		11,820.00			
17	11/30/2021	OUTSIDE PRISONER INCOME	001-013-300021 001	PBC			46,930.00		
17	11/30/2021	CLERICAL/ASSESSOR	001-027-400015 001	PBC		12,303.00			
17	11/30/2021	CLERICAL/ASSESSOR	001-027-400015 001	PBC		193.00			
17	11/30/2021	TELEPHONE SERVICE	001-036-560006 001	PBC		340.00			
17	11/30/2021	MAIN CASH ACCOUNT	004-000-100014 004	PBC			103,560.00		
17	11/30/2021	CO SHARE IMRF	004-024-500100 004	PBC		103,560.00			
17	11/30/2021	TRANSFER IMRF	004-024-790000 004	PBC					
17	11/30/2021	MAIN CASH ACCOUNT	011-000-100014 011	PBC		140.00			
17	11/30/2021	PET POPULATION REVENUE	011-029-300005 011	PBC			30.00		
17	11/30/2021	DOG LIC FEES REVENUE	011-029-300021 011	PBC			41.00		
17	11/30/2021	DOG LIC FEES REVENUE	011-029-300021 011	PBC			69.00		
17	11/30/2021	MAIN CASH ACCOUNT	200-000-100014 200	PBC		1,322.00			
17	11/30/2021	COUNTY REVENUE	200-011-300021 200	PBC			1,322.00		
PBC entry to adjust General County account (CLIENT TO POST AS OF 11/30/2021)									
18	11/30/2021	Accounts Payable	911-000-2000 911	WTB		284,270.00			
18	11/30/2021	Capital Improvements	911-000-5095 911	WTB			284,270.00		
18	11/30/2021	ACCOUNTS PAYABLE	001-000-200000 001	WTB		92,823.00			
18	11/30/2021	EQUIPMENT LEASE AND REPAIR	001-000-520001 001	WTB			92,823.00		
18	11/30/2021	ACCOUNTS PAYABLE	012-000-200000 012	WTB		69,594.00			
18	11/30/2021	COMMUNITY RESOURCE CENTER	012-026-511009 012	WTB			69,594.00		
To adjust accounts payable (CLIENT TO POST AS OF 11/30/2021)									
19	11/30/2021	Restricted Cash	071-00-115 WF 071	AA. 2		24,482.00			
19	11/30/2021	MAIN CASH ACCOUNT	001-000-100014 001	AA. 2			24,482.00		
19	11/30/2021	Due from Debt Certificates Fund	001-000-105000 WF 001	AA. 2		24,482.00			
19	11/30/2021	Due to General Fund	071-000-205000 WF 071	AA. 2			24,482.00		
To record restricted cash for 2018 bond. (CLIENT TO POST AS OF 11/30/2021)									
						<b>11,302,662.00</b>	<b>11,302,662.00</b>		

Net Income (Loss) 5,473,151.00

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Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
2	11/30/2021	Accounts Payable	210-2000 WF 210	8504.3			261,502.00		
2	11/30/2021	Fund Balance	210-3000 WF 210	8504.3			462,054.00		
2	11/30/2021	Circuit Clerk 49530	210-1000-00-000 210	8504.3		723,796.00			
2	11/30/2021	Circuit Clerk CD	210-1400-00-000 210	8504.3		50,010.00			
2	11/30/2021	Circuit Clerk receipts	210-4100-00-000 210	8504.3			2,030,438.00		
2	11/30/2021	Circuit Clerk disbursements	210-5800-00-000 210	8504.3		1,980,188.00			
To establish circuit clerk fund. (CLIENT DO NOT POST)									
3	11/30/2021	HEALTH DEPT REIMB IMRF/FICA	004-024-300003 004	FSS. 7		102,550.00			
3	11/30/2021	EMPLOYEE IMRF MONIES	004-024-300006 004	FSS. 7		914,988.00			
3	11/30/2021	911 EMPLOYEES IMRF MONIES	004-024-300007 004	FSS. 7		3,793.00			
3	11/30/2021	MUNICIPAL RETIREMENT - COUNTY	004-024-450000 004	FSS. 7			197,540.00		
3	11/30/2021	EMPLOYEE BENEFIT FICA	004-024-450001 004	FSS. 7			548,351.00		
3	11/30/2021	CO SHARE IMRF	004-024-500100 004	FSS. 7			1,069,698.00		
3	11/30/2021	General Government SS Adjustment	004-000-35010 WF 004	FSS. 7		78,571.00			
3	11/30/2021	Public Safety SS Adjustment	004-000-35020 WF 004	FSS. 7		268,275.00			
3	11/30/2021	Public Safety SS Adjustment	004-000-35020 WF 004	FSS. 7		4,306.00			
3	11/30/2021	Judiciary SS Adjustment	004-000-35030 WF 004	FSS. 7		89,599.00			
3	11/30/2021	Transportation - public works SS Adjustment	004-000-35040 WF 004	FSS. 7		37,239.00			
3	11/30/2021	Public Health SS Adjustment	004-000-35050 WF 004	FSS. 7		70,361.00			
3	11/30/2021	General Government IMRF Adjustment	004-000-35010 WFS 004	FSS. 7		35,235.00			
3	11/30/2021	Public Safety IMRF Adjustment	004-000-35020 WFS 004	FSS. 7		122,238.00			
3	11/30/2021	Judiciary IMRF Adjustment	004-000-35030 WFS 004	FSS. 7		40,181.00			
3	11/30/2021	Transportation - Public works IMRF Adjustment	004-000-35040 WFS 004	FSS. 7		16,700.00			
3	11/30/2021	Public Health IMRF Adjustment	004-000-35050 WFS 004	FSS. 7		31,553.00			
To breakout IMRF and SS expense. (CLIENT DO NOT POST)									
4	11/30/2021	MAIN CASH ACCOUNT	001-000-100014 001	PL. 9			32,202.00		
4	11/30/2021	QUARTER CENT SALES TAXES	001-000-302005 001	PL. 9		188,773.00			
4	11/30/2021	QUARTER CENT SALES TAXES	001-000-302005 001	PL. 9		126,046.00			
4	11/30/2021	QUARTER CENT SALES TAXES	001-000-302005 001	PL. 9			93,844.00		
4	11/30/2021	CO MFT ALLOTMENTS	007-042-302008 007	PL. 9		1,500.00			
4	11/30/2021	RACCOON RD DIST ALLOTMENTS & I	009-044-320120 009	PL. 9		1,570,797.00			
4	11/30/2021	PUBLIC SAFETY TAX	032-000-302005 032	PL. 9			188,773.00		
4	11/30/2021	PUBLIC SAFETY TAX	032-000-302005 032	PL. 9			46,922.00		
4	11/30/2021	TRANSFER TO DEBT SERV FUND	070-000-790150 070	PL. 9		46,922.00			
4	11/30/2021	DUE TO OTHER FUNDS	001-000-205000 WF 001	PL. 9			188,773.00		
4	11/30/2021	ARPA Reimbursements	007-042-300000 WF 007	PL. 9			1,500.00		
4	11/30/2021	Township MFT Comptroller Revenues	009-044-300000 WF 009	PL. 9			1,570,797.00		
4	11/30/2021	Due From Other Funds	032-000-105000 WF 032	PL. 9		188,773.00			
4	11/30/2021	Due From Other Funds	032-000-105000 WF 032	PL. 9		46,922.00			
4	11/30/2021	Due to Other funds	070-000-205000 WF 070	PL. 9			46,922.00		
To reclassify Comptroller revenues (CLIENT DO NOT POST)									
5	11/30/2021	LAND	034-000-1610.105 GASB34	PY REPORT,		335,493.00			
5	11/30/2021	CONSTRUCTION IN PROGRESS	034-000-1610.110 GASB34	PY REPORT,					
5	11/30/2021	BUILDINGS AND IMPROVEMENTS	034-000-1620.120 GASB34	PY REPORT,		11,253,284.00			
5	11/30/2021	EQUIPMENT AND VEHICLES	034-000-1620.125 GASB34	PY REPORT,		8,944,850.00			
5	11/30/2021	INFRASTRUCTURE	034-000-1620.140 GASB34	PY REPORT,		8,230,906.00			
5	11/30/2021	ACCUMULATED DEPRECIATION - BUILDINGS	034-000-1670.120 GASB34	PY REPORT,			5,174,830.00		
5	11/30/2021	ACCUMULATED DEPRECIATION - EQUIPMEN	034-000-1670.125 GASB34	PY REPORT,			7,423,181.00		
5	11/30/2021	ACCUMULATED DEPRECIATION - INFRASTR	034-000-1670.140 GASB34	PY REPORT,			6,359,051.00		
5	11/30/2021	BONDS PAYABLE - CURRENT	034-000-2505.110 GASB34	PY REPORT,			90,000.00		
5	11/30/2021	NOTES PAYABLE - CURRENT	034-000-2505.115 GASB34	PY REPORT,			36,010.00		
5	11/30/2021	BONDS PAYABLE - LONG-TERM	034-000-2510.110 GASB34	PY REPORT,			96,000.00		
5	11/30/2021	NOTES PAYABLE - LONG-TERM	034-000-2510.115 GASB34	PY REPORT,			529,105.00		
5	11/30/2021	NET INVESTMENT IN CAPITAL ASSETS	034-000-3100.000 GASB34	PY REPORT,			9,688,477.00		
5	11/30/2021	GASB34 FUND BALANCE	034-000-3600.100 GASB34	PY REPORT,		631,121.00			
5	11/30/2021	GENERAL GOVERNMENT EXPENSE ADJUST	034-000-5100.400 GASB34	PY REPORT,					
5	11/30/2021	PUBLIC SAFETY EXPENSE ADJUSTMENT	034-000-5150.000 GASB34	PY REPORT,					
5	11/30/2021	CORRECTIONS EXPENSE ADJUSTMENT	034-000-5200.000 GASB34	PY REPORT,					
5	11/30/2021	JUDICIARY AND LEGAL EXPENSE ADJUSTM	034-000-5250.000 GASB34	PY REPORT,					
5	11/30/2021	TRANSPORTATION EXPENSE ADJUSTMENT	034-000-5300.100 GASB34	PY REPORT,					
5	11/30/2021	PUBLIC WELFARE EXPENSE ADJUSTMENT	034-000-5350.100 GASB34	PY REPORT,					
5	11/30/2021	PUBLIC HEALTH EXPENSE ADJUSTMENT	034-000-5350.200 GASB34	PY REPORT,					

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Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
5	11/30/2021	DEBT SERVICE - PRINCIPAL PAYMENTS	034-000-5550.100 GASB34		PY REPORT,				
5	11/30/2021	DEBT SERVICE - INTEREST/AMORTIZATION	034-000-5550.200 GASB34		PY REPORT,				
		Wipfli GASB34 entry to establish GASB34 Fund (CLIENT DO NOT POST)							
8	11/30/2021	TAX REVENUE RECEIVED	001-000-300000 001		PL. 6	272,057.00			
8	11/30/2021	MISCELLANEOUS REVENUE	001-014-304000 001		PL. 6		176,000.00		
8	11/30/2021	TAX REVENUE RECEIVED	005-040-300000 005		PL. 6	82,456.00			
8	11/30/2021	MISCELLANEOUS REVENUE	005-040-304000 005		PL. 6		14,656.00		
8	11/30/2021	TRANSFER COUNTY HIGHWAY	005-040-790000 005		PL. 6		67,800.00		
8	11/30/2021	TAX REVENUE RECEIVED	027-032-300000 027		PL. 6		96,057.00		
8	11/30/2021	TAX REVENUE RECEIVED	027-032-300000 027		PL. 6		16,068.00		
8	11/30/2021	TRANSFER FROM TORT	027-032-790000 027		PL. 6	16,068.00			
8	11/30/2021	TAX REVENUE RECEIVED	030-151-300000 030		PL. 6	40,500.00			
8	11/30/2021	HEALTH FEES MISCELLANEOUS	030-151-305032 030		PL. 6		40,500.00		
8	11/30/2021	TAX REVENUE RECEIVED	038-000-300000 038		PL. 6		147,703.00		
8	11/30/2021	TAX PAYMENTS	038-000-400000 038		PL. 6	147,703.00			
8	11/30/2021	DUE TO OTHER FUNDS	001-000-205000 WF 001		PL. 6		96,057.00		
8	11/30/2021	DUE FROM OTHER FUNDS	027-000-105000 WF 027		PL. 6	96,057.00			
		Wipfli reclassifying entries to tie property tax revenues (CLIENT DO NOT POST)							
9	11/30/2021	DEBT SERVICE INTEREST	070-000-500104 070		AA. 1		90,000.00		
9	11/30/2021	DEBT CERIFICATE 2017	071-000-500106 071		AA. 1		17,405.00		
9	11/30/2021	BONDS PAYABLE - CURRENT	034-000-2505.110 GASB34		AA. 1	90,000.00			
9	11/30/2021	BONDS PAYABLE - CURRENT	034-000-2505.110 GASB34		AA. 1		95,000.00		
9	11/30/2021	NOTES PAYABLE - CURRENT	034-000-2505.115 GASB34		AA. 1	36,010.00			
9	11/30/2021	NOTES PAYABLE - CURRENT	034-000-2505.115 GASB34		AA. 1		37,119.00		
9	11/30/2021	BONDS PAYABLE - LONG-TERM	034-000-2510.110 GASB34		AA. 1	95,000.00			
9	11/30/2021	NOTES PAYABLE - LONG-TERM	034-000-2510.115 GASB34		AA. 1	37,119.00			
9	11/30/2021	DEBT SERVICE - PRINCIPAL PAYMENTS	034-000-5550.100 GASB34		AA. 1		90,000.00		
9	11/30/2021	DEBT SERVICE - PRINCIPAL PAYMENTS	034-000-5550.100 GASB34		AA. 1		36,010.00		
9	11/30/2021	DEBT SERVICE PRINCIPAL	070-000-500103 WF 070		AA. 1	90,000.00			
9	11/30/2021	DEBT CERTIFICATE INTEREST	071-000-500106 WF 071		AA. 1		17,405.00		
		Wipfli reclassifying entries to record current year activity related to long-term debt (CLIENT DO NOT POST)							
10	11/30/2021	CO SHARE IMRF	004-024-500100 004		PL. 1	605,327.00			
10	11/30/2021	CO SHARE IMRF	004-024-500100 004		PL. 1				
10	11/30/2021	TRANSFER IMRF	004-024-790000 004		PL. 1		605,327.00		
10	11/30/2021	TRANSFER IMRF	004-024-790000 004		PL. 1				
		Wipfli reclassifying entries to tie interfund transfers (CLIENT DO NOT POST)							
11	11/30/2021	Revenues	219-4000 WF 219		A. 5		4,647.00		
11	11/30/2021	Child Support Revenues	250-4000 WF 250		A. 5		40,705.00		
11	11/30/2021	Child Support Expenses	250-5000 WF 250		A. 5	1,619.00			
11	11/30/2021	Revenues	251-4000 WF 251		A. 5		2,143,126.00		
11	11/30/2021	Expenses	251-5000 WF 251		A. 5	2,132,906.00			
11	11/30/2021	Revenues	252-4000 WF 252		A. 5		17,523.00		
11	11/30/2021	Expenses	252-5000 WF 252		A. 5	8,276.00			
11	11/30/2021	Revenues	253-4000 WF 253		A. 5		2,315.00		
11	11/30/2021	Interest	254-4000 WF 254		A. 5		4.00		
11	11/30/2021	Sheriff General revenues	254-4500 WF 254		A. 5		3,190.00		
11	11/30/2021	Sheriff General Expense	254-5000 WF 254		A. 5	10.00			
11	11/30/2021	Revenues	255-4000 WF 255		A. 5		550,865.00		
11	11/30/2021	Expense	255-5000 WF 255		A. 5	606,861.00			
11	11/30/2021	Interest Income	257-4000 WF 257		A. 5		59.00		
11	11/30/2021	Interest income	257-4000 WF 257		A. 5		1.00		
11	11/30/2021	Revenues	257-4500 WF 257		A. 5		16,702.00		
11	11/30/2021	Revenues	257-4500 WF 257		A. 5		570.00		
11	11/30/2021	Expenses	257-5000 WF 257		A. 5	13,169.00			
11	11/30/2021	Cash Account	219-000-100014 WF 219		A. 5	4,647.00			

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Number	Date	Name	Account No	Reference Annotation	Debit	Credit	Recurrence	Misstatement
11	11/30/2021	CASH ACCOUNT	250-000-100014 WF 250	A. 5	39,086.00			
11	11/30/2021	CASH ACCOUNT	251-000-100014 WF 251	A. 5	10,220.00			
11	11/30/2021	CASH ACCOUNT	252-000-100014 WF 252	A. 5	9,247.00			
11	11/30/2021	CASH ACCOUNT	253-000-100014 WF 253	A. 5	2,315.00			
11	11/30/2021	CASH ACCOUNT	254-000-100014 WF 254	A. 5	3,184.00			
11	11/30/2021	CASH ACCOUNT	255-000-100014 WF 255	A. 5		55,996.00		
11	11/30/2021	CASH ACCOUNT	257-000-100014 WF 257	A. 5	59.00			
11	11/30/2021	Cash Account E-Citation	257-000-100015 WF 257	A. 5	2,533.00			
11	11/30/2021	Cash Account - Marriage	257-000-100016 WF 257	A. 5	571.00			
To adjust off book accounts (CLIENT DO NOT POST)								
13	11/30/2021	EQUIPMENT AND VEHICLES	034-000-1620.125 GASB34	P. 1	818,335.00			
13	11/30/2021	ACCUMULATED DEPRECIATION - BUILDINGS	034-000-1670.120 GASB34	P. 1		396,163.00		
13	11/30/2021	ACCUMULATED DEPRECIATION - EQUIPMENT	034-000-1670.125 GASB34	P. 1		349,645.00		
13	11/30/2021	ACCUMULATED DEPRECIATION - INFRASTRUCTURE	034-000-1670.140 GASB34	P. 1		225,382.00		
13	11/30/2021	GENERAL GOVERNMENT EXPENSE ADJUSTMENT	034-000-5100.400 GASB34	P. 1	404,516.00			
13	11/30/2021	PUBLIC SAFETY EXPENSE ADJUSTMENT	034-000-5150.000 GASB34	P. 1	9,397.00			
13	11/30/2021	CORRECTIONS EXPENSE ADJUSTMENT	034-000-5200.000 GASB34	P. 1	209,263.00			
13	11/30/2021	JUDICIARY AND LEGAL EXPENSE ADJUSTMENT	034-000-5250.000 GASB34	P. 1	22,308.00			
13	11/30/2021	TRANSPORTATION EXPENSE ADJUSTMENT	034-000-5300.100 GASB34	P. 1	63,571.00			
13	11/30/2021	PUBLIC WELFARE EXPENSE ADJUSTMENT	034-000-5350.100 GASB34	P. 1	229,884.00			
13	11/30/2021	PUBLIC HEALTH EXPENSE ADJUSTMENT	034-000-5350.200 GASB34	P. 1	32,251.00			
13	11/30/2021	CAPITAL OUTLAY	034-000-5600.000 GASB34	P. 1		818,335.00		
Wipfli GASB34 entry to record current year activity to fixed assets (CLIENT DO NOT POST)								
14	11/30/2021	Capital Improvements	911-000-5095 911	P. 1		608,850.00		
14	11/30/2021	Maintenance Contracts&Software	911-000-5150 911	P. 1		42,312.00		
14	11/30/2021	LEASE/PURCHASE AUTOS	001-001-780002 001	P. 1		60,960.00		
14	11/30/2021	BUILDING REPAIRS / MAINTENANCE	001-036-515000 001	P. 1		105,213.00		
14	11/30/2021	Capital Outlay	911-000-5600 WF 911	P. 1	652,162.00			
14	11/30/2021	Capital Outlay	001-000-560000 WF 001	P. 1	166,173.00			
Wipfli entry to reclassify fixed asset expenses to capital outlay mapping. (CLIENT DO NOT POST)								
16	11/30/2021	RE TAX/FFB	042-000-310300 042	FSS.10	155,182.00			
16	11/30/2021	FFB Collection Transfer	042-000-790044 042	FSS.10		155,182.00		
To reclassify County Collector fund (CLIENT DO NOT POST)								
20	11/30/2021	MAIN CASH ACCOUNT	001-000-100014 001	WTB		319,247.00		
20	11/30/2021	MAIN CASH ACCOUNT	027-000-100014 027	WTB	316,881.00			
20	11/30/2021	MAIN CASH ACCOUNT	078-000-100014 078	WTB	2,366.00			
20	11/30/2021	Due from Debt Certificates Fund	001-000-105000 WF 001	WTB	319,247.00			
20	11/30/2021	Due to other funds	027-000-205000 WF 027	WTB		316,881.00		
20	11/30/2021	Due to other funds	078-000-205000 WF 078	WTB		2,366.00		
To record due to/due from for negative cash (CLIENT DO NOT POST)								
					43,896,911.00	43,996,911.00		

Net Income (Loss) 5,473,151.00

Signature: Gary Purcell  
 Gary Purcell (Apr 26, 2024 11:56 CDT)

Email: gpurcell@marionco.illinois.gov